

THE
CUSTOM HOUSE
VADE-MECUM:

OR,
A FAMILIAR DETAIL OF THE FORMS OF OFFICE,

AS OBSERVED ON THE INWARD ENTRY OF VESSELS AND THEIR
OUTWARD CLEARANCE, ON THE IMPORTATION AND EX-
PORTATION OF FREE AND DUTY GOODS, SPECIAL IM-
PORTS AND EXPORTS, TRANSHIPS, RE-LOADS, DEPO-
SITS, STORE-PASSES, DRAWBACKS, BONDING
OF GOODS, CLEARENCES, &c. &c. &c.,

AT THE CALCUTTA CUSTOM HOUSE,

TO WHICH IS APPENDED
THE ACTS OF THE LEGISLATIVE COUNCIL,
OFFICIAL NOTICES, BYE-LAWS,

AND

OFFICIAL FORMS

CONNECTED THEREWITH,

BY

N. CAMPBELL,

Superintendent of the Customs Preventive Service.

(2D EDITION, REVISED AND CORRECTED.)

Printed and published by Mendes and Co., Ball Bazar.

MDCCCLXIX.

TO

ERRATA.

Page	1	line	1	of foot note for ‘ <i>reper</i> ,’ read ‘ <i>refer</i> ,’ and
„	„		6	for ‘ <i>writiny</i> ,’ read ‘ <i>writing</i> .’
„	5	„	14	for ‘ <i>Native Collectors</i> ,’ read ‘ <i>Native Calcula-</i> <i>tors</i> .’
„	6	„	3	of foot note for ‘ <i>Officer</i> ,’ read ‘ <i>Office</i> .’
„	13	„	4	after the word board dele <i>the</i> .

PREFACE.

So long a period has elapsed and so many important changes have been made in the Rules, Regulations, Acts and Official Forms in the Customs Department, since the Publication in 1839 of the first edition of the VADE MECUM, that I have deemed it advisable to issue a new edition of that work.

In 1839 very few copies, beyond the number subscribed for, were struck off, a circumstance I subsequently regretted, inasmuch as the enquiries for the work, after it was out of print, principally by casual traders to the port, were frequent. On the present occasion, owing perhaps to the unsettled state of commercial matters, I have only obtained sufficient support to pay the expenses of a limited publication. Of that support, the Local and Home Governments have liberally contributed to the extent of one half, for which I here beg to record my grateful acknowledgments.

I cannot close this Preface without adverting to the circumstance of a publication, similar to the VADE MECUM, having appeared at Bombay in 1843, (4 years after the first edition of the Calcutta work was published,) under the auspices of Mr. Elliott, the Assistant Collector at that Port; Mr. Elliott in his publication paid me a high compliment, for he not only faithfully followed my plan of a *Vade Mecum*, but adopted a portion of my very phraseology in his preface and in some of the notes in the body of his work.—It is true, that his “model” was neither directly nor indirectly alluded to by Mr. Elliott, but as this may have arisen from an oversight in the hurry of publishing,—I tender my best thanks to Mr. Elliott for the compliment.

N. CAMPBELL.

Calcutta, March, 1849.

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ADDENDA.

SALT

Subsequent to the 1st part of this work having been struck off, the following notice appeared in the *Government Gazette* :—

NOTIFICATION.—CUSTOMS.—In further modification of the rules in force for Warehousing imported Salt under bond, it is hereby notified, that in settling for the import duty on clearance of the Salt, a deduction be allowed on account of wastage at a rate not exceeding four per cent. upon the quantity delivered over the Ship's side. Provided, however, that if the Collector of Customs have reason to believe, that any portion of the Salt has been clandestinely or fraudulently removed, he will be at liberty to levy duty on the entire quantity so delivered.

The duty upon bonded Salt will be levied at the rate in force at the time of clearance.

The Collector of Customs may, at his discretion, allow parties to whom Salt stored in bond may be transferred to enter into a new engagement for the payment of duty upon the entire quantity weighed over the Ship's side, and upon execution thereof, to cancel the bond of the first owner, importer or consignee, and release him from further responsibility.

By order of the Board of Customs, Salt and Opium,

CECIL BEADON, *Offg. Secretary.*

The 21st October, 1848.

ALSO

The following letter from the Master Attendant to the Collector of Customs.

HALF-WAY ORDER.

See page 35.

(No. 2709.)

To W. BRACKEN, ESQUIRE,

Collector of Customs,

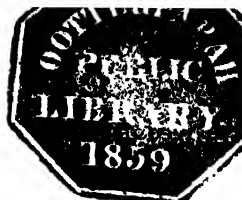
SIR,—As it is an indisputable fact that not one Vessel in a hundred leaves Calcutta until she is fully laden, and that the half-way orders granted by the Collector of Customs in no way furthers the progress of Vessels down the river, but is greatly abused by Pilots evading their regular turn, I have the honor to request the favor of your discontinuing to grant them, excepting to Vessels like the *Earl of Balcarras* and the *Old East Indians*, as they are the only class of Ships that complete their lading at, or below, Kedgerree.

I have, &c.,

(Signed) W. L. THOMAS,

Master Attendant.

*Master Attendant's Office, }
The 23rd December, 1848. }*



THE
CUSTOM HOUSE VADE-MECUM.

IMPORTS.

FORMS TO BE OBSERVED ON ENTERING SHIPS.

THE attention of Commanders is particularly requested to the 6th Section of Act. XIV. of 1836, by which they are prohibited under a penalty from passing Kedgerree, until they have delivered a Manifest of their Cargo to the Pilot in charge. To avoid the delay and inconvenience to which the observance of this form would subject a vessel passing that station with a strong fair wind, we would recommend Captains, who are in the habits of trading to this Port, to prepare a list of their Cargo, while at Sea, which list could be afterwards copied into the official form,* (which form is presented by the Pilot, and despatched by that Officer to the superintendent of Marine, in the usual way by dak,) without detaining the Vessel long.

On his arrival in town, the Captain must prepare another Manifest for the Custom-House;† this is usually done by the Custom-house Clerk of the Agency House to which the vessel is consigned, who compiles it from Bills of Lading or Cockets.‡

The Manifest thus prepared,§ is to be taken to the Import Department; after a comparison by the Clerk of this Department of the last prepared Manifest, with the one despatched

* For all Forms &c. alluded to in this work please refer to the Index.

† A Vessel, formerly, could not be entered at the Custom-House until off town; but now she can be entered the moment her Commander comes up to Calcutta without reference to her station in the river.

‡ The number of Packages of each mark and each consignment to be expressed in *writing*, and not in *figures*.

§ And whatever Official Documents the Captain may have received from intermediate ports, the whole of which he is bound to deliver with his Manifest (see Act. XIV. Section 8). On entry of Vessels from Great Britain, crew lists must also be delivered.

from Kedgerree,* (which is forwarded to the Custom-House by the Superintendent of Marine,) the signature by the Captain of that document, and the declaration appended to it, and his acknowledgement of his signature in the presence of the Collector, completes the entry. †

The Kedgerree Manifest is sent through the Superintendent of the Preventive Service for the guidance of the Preventive Officer on board.

Any omission of packages in the Custom-House Manifest, may be subsequently provided for, by filing, in the Import Department, a Supplementary Manifest in original and duplicate,‡ on the payment of a fee of five Rupees.§ It is true that the Collector is authorized to seize and confiscate unmanifested packages, or to fine the Captain,|| but advertent to the difficulty of legislating for private packages, which are often sent on board ship without Bills of Lading, or even the knowledge of the Captain, the Collector, by virtue of the power vested in him gives the Act a liberal construction in this respect, by the substitution of the above rule.

Before concluding the forms for entering ships inwards, we deem it necessary to notice, thus conspicuously, the fact, that *Commanders, not consignees*, are, by Act. XIV. of 1836, Sect. 12, made responsible, and that under a heavy penalty, for the due entry at the Custom-House, of all packages inserted in the Manifest. The section of this act, it is said, bears rather hard upon a Commander, who, on the production of Bills of Lading,

* It may be advisable here to remind Commanders, that any serious discrepancy between the Kedgerree and Custom-House Manifests subjects them to a penalty of Rs. 1,000 (see Act. XIV. of 1836 section 6).

† Advertent to the time which is necessarily occupied in examining one long Manifest with another. I would recommend the Captain of a Vessel to send his papers to the Custom-House by a Clerk for examination, and preparation, following himself an hour or two after, when his detention then would be merely to sign his Manifest and Declaration, and to acknowledge his signature before the Collector.

‡ The original for the Office, the duplicate for the preventive Officer on board.

§ *Forms.* Apply to Collector for permission, pay the fee to the Cash-keeper, and then leave your application in duplicate with the Import Supervisor.

|| See Act. XIV. Section 6.



and payment of Freight, is bound to deliver packages to their respective owners (and, after delivery, he has no further controul over them,) but cannot a Captain refuse to deliver Cargo unless he is offered security for its due entry at the Custom-House, and plead the Local Act in question, in a Court of Law as his right of refusal? Moreover, the section has now been in force for the last 11 years, and it by no means bears so heavy, on the shipping interests in its practical application, as theoretically it would seem to do. It is also to be feared that any attempt at its modification would only involve increased impediment to the unlading, and to the Import clearance of a ship.*

IMPORTATION OF GOODS SUBJECT TO DUTY.

WEIGHABLE GOODS.

1.—The Consignee must land his Goods on the Import Custom-House wharf† (unless permitted by the Collector to take them to any other wharf) protected by a Boat-note, drawn out and signed by the Commanding Officer of, and countersigned by the Custom-House Officer on board the Vessel from which they are landed, the particulars of this Boat-note are entered in a register by the Ghat Aumeen stationed at the Import wharf gate.

2.—His next step will be to make an application as per form

* In large consignments to known Agency Houses, it is not likely the Commanders would incur any risks for non-entry; it is only in cases of *private packages* that he is subject to be called to *account*; we would therefore advise every Commander to send all the private packages on board his ship, to the Head Tidewater at the Custom-House. The production of this Officer's receipts for packages so delivered, would be a sufficient voucher for the subsequent clearance of the Vessel in the Import Department. A further security has been recently afforded the Commanders of Vessels on this head by a Collector's order, prohibiting private packages Manifested or unmanifested, being sent out of a ship otherwise than in charge of office peons

† In regard to Goods on the transit from the ship to the shore, Importers are requested to note the 8th Section of Act. XVI. of 1837; also Section 10, of the same Act.

(see official forms) to the Collector of Customs to pass the Goods.

3.—This application taken to one of the Covenanted Officers, he writes an order on it. ‘To report, wharf, and weigh,’ (the whole of the consignment or ten per cent, as may be considered necessary,) after which.

4.—The Applicant proceeds to an Import Wharf Tide-waiter, who must attend to these orders :

5.—The application must then be brought back to the ‘Miscellaneous Department,’ wherein sits a native provided with a fixed table of Tares,* who ascertains, and states in writing on the application, the Net weight of the importation.

NOTE.—If a portion of the consignment only is weighed, and the net average result exceeds the real weight as stated in the Importer’s private memorandum, he, (the Importer) is at liberty either to weigh a further portion, or to weigh the whole, or (if the out turn be still incorrect) to ascertain actual weight by starting packages. Again, to prevent the revenue from suffering by *oversight*, or roguery, on the part of the weighmen, the Importer or Exporter is called upon, *before weighing*, to state on the face of the application the weight per invoice or letter of advice, and this weight is countersigned by a Tide-waiter ; and if any consequent *great* excess is discovered between actual weight, and that so stated by the applicant, the Goods are liable to confiscation.†

6.—The Applicant then goes to the Import Department to have his Goods noted off the Manifest,‡ and,

The 7th form is to take the application to the Appraiser, who writes an order on it, to the Tide-waiter, to send up from

* See Index.

† See Act. XVI. of 1837 Section 9.

‡ At this stage whatever certificates may be presented as protecting the Goods to the extent of duty, paid at the Madras or Bombay Presidency. is examined by the Import Supervisor or Assistant so are also the Cockets for Import from Great Britain.

the Wharf certain selected packages out of the importation for examination and appraisement.

8.—This order is taken to the Wharf by the Applicant, and the observance of it, by the Tide-waiter, constitutes the 8th form of office.

9.—After examination of the Goods, and their Appraisement* according to the fixed table of rates or ad valorem if not specified in this table, the application is then taken to the *Appraiser's* calculators, who ascertain, and state the *total* value of the Import, to which the Appraiser affixes his signature.

The 10th form now brings the application to the Deputy Collector's room† when a covenanted Officer orders on it, the levy of duty at the rate affixed by Act. XIV. of 1836.

11.—The Native Collectors in the Deputy Collector's room (two in number, the one to check the calculations of the other,) ascertain the amount of Customs liable upon the whole importation. In performing this duty, they are at the same time expected to examine the value of the Import as stated by the Appraiser's calculators. (Form No. 9.)‡

12.—The application is then sent to the Bill writer, who, in making out a printed Bill§ for the duty payable, copies the particulars of the application, and thus shows to the Importer not only the value at which his Goods are assessed, but the rate and amount of duty, &c.

* Note well here, Act. XVI. of 1837 Section 9 relative to discrepancy in the quality or description of Goods. It may be further necessary to note, that in the cases where the Goods are not entered in the Book of Rates, if they should be undervalued by the owners the appraiser may take them on account of the Government under Regulation 6 of 1833.

† The Deputy and Assistant Collectors are entrusted with the conduct of the daily Official details of the Custom-House.

‡ It is contrary to orders for Applicants to crowd round or to remain near the Calculators, while in the performance of their duties,—the reason is obvious.

§ Importers and Exporters are particularly requested to notice, that no sum, not even four annas, can be taken at the Custom-House as duty, without a receipted Bill, signed by a Covenanted Officer, being granted for the same; and as a further security against fraud, the amount of the Rupees is expressed on the Bill in *words* as well as in *figures*.

13.—The application and Bill are next submitted to the Cash-keeper, who after receipt of the Duty, makes a memorandum in his native Cash Book of the amount received, and gets the particulars of the Chellaun inserted in two Bengalee Native Registers.*

14.—We are now to proceed to the Perwannah Department where the Pass for the Goods is drawn out. In this document the marks, and numbers, and quantity of packages, also the names of the Vessel, and her Commander, and nation, and the place from whence the Goods are imported, are entered ; and as further identification of the Import, the number under which it stands in the Custom-House Records, is also entered. In this department (which is considered as a branch of the Deputy Collector's,) two or three minor forms are observed, such as entry in Perwannah receipt Book, and another entry in a Skeleton Register of duty daily received.

15.—The Pass, Skeleton Register, and Application being compared with each other by an assistant in the Import Department, are then signed by the Deputy, or Assistant Collector, the Pass given to the Importer, and the Application is filed in the office for Registry.—

OUT-DOOR FORMS.

Thus end the in-door forms of the Custom-House, and the remaining, or out-door forms, are first, taking the Pass and Goods, to the Import Wharf, getting the former signed, after the examination of the packages with the Pass, by a Tide-waiter there ; and secondly, taking the *Pass* to the Import check Gate (through which the Goods go into Town) for countersignature, entry of its particulars in *his* Register, and deposit with the Tide-waiter there stationed.

* Awaiting the observance of these forms is the most tedious portion of an Importer's duty, but with a view to facilitate the transit of Goods through his Office in the very busy season, the Collector has modified the forms to the extent of allowing the duty to be paid upon the Chillaun or application, which must be signed by the Cashier and then the issue of Perwannah or Pass. Forms 12, 13 and part of 14. are observed by the Custom House Clerks after the Pass is issued.

BULKY GOODS FROM GREAT BRITAIN.

In cases of *Bulky Goods, or Goods in Bulk* from Great Britain, the Collector generally dispenses with their being landed at the Custom House, and permits their being passed direct from the Ship into Town, provided, that after the inspection of official and authenticated documents such as Cockets,* Invoices, or Bills of Lading, he is satisfied that the weight and quality,† and sometimes the value, are correctly set forth by the Importer. In all cases of Goods being passed direct from a Ship, forms Nos. 1, 3, 4, 7, 8, first part of the 9th, and the second last *out-door* form, are dispensed with,‡ but the pass must be taken to the Custom-House Officer on board.§.

IMPORTATION OF DUTIABLE GOODS NOT ASSESSED BY WEIGHT.

On Importation of Goods, not assessed by weight, parts of Forms Nos. 3 and 5 are, of course, dispensed with.

FREE GOODS.

On the Importation of *free* Goods, which are generally passed direct from the ship into town, that is to say, if the Collector is satisfied that they are rightly described in the Application to pass them,—only Forms Nos. 2 and 10, (with this alteration of No. 10, that the Application is ordered to be *re-*

* Ordered by Mr. Collector Hyde. Cockets in future to be examined for all Goods valued by *weight or measurement* and for the undermentioned Goods for which there is a discriminating duty provided by the New Tariff, viz. Books, Marine Stores, Metals, Twist, Tin, Woollens, Cotton and Silk Goods, and not for any other description of Goods.

† If by the Cockets of the Ship and the Invoice presented, a discrepancy in weight or tale should appear, the Importer must consent to pay duty on the highest weight or tale stated or he must land and weigh or count the Goods upon the Wharf.

‡ Remaining forms to be observed here:

No. 2. To make Application to pass.

— 5. To ascertain net weight.

— 6. To note Manifest, Cockets, and to examine Invoice.

— 9. To appraiser for value and to his Calculators.

— 10. Deputy Collector for levy of duty.

— 11. Deputy Collector's Calculators.

— 12. Bill Writer.

— 13. Cash-keeper to pay Duty.

— 14. To Perwannah Writer.

— 15. To Import Department.

§ The Boat Note to accompany Goods from a Ship direct to the Godown of an Importer, is numbered 2. for form.—See "Official Forms."

gistered free, instead of the rate of duty being affixed,) and a portion of Nos. 11 and 14 are observed.*

Independent of the established office forms, there are special forms to be observed in the importation of certain Articles: I commence with—

SPIRITS.

Spirits, in wood, which, instead of being taken to the Appraiser (see Form No. 7) is taken to the Gauger, who, by the way, is Ex-Officio an Assistant to the Appraiser, for Report of contents in imperial gallons, and strength.

SALT.

The following Forms are observed in passing Salt from Ships.

Application is presented at the Custom-House, for the payment of duty on any quantity required to be taken into town. After the payment of the duty the Custom-House Bill for the same is taken to the Salt Board, who supply the holder with a Salt Rowannah for the quantity specified in the Bill. The Superintendent of Salt Chokees at Calcutta, is then written to by the Collector, to depute a Salt Officer to superintend, with the Custom-House Officer on board, the weighment and delivery of the Salt to the extent mentioned in the Rowannah from the importing vessel. The latter is not to be commenced upon until the Rowannah issued by the Board, on payment of duty at the Custom-House, is presented to the Officer on board.

Scales and Weights are sent from the Wharf.†

SALT IN BOND.

Extract of a letter from the Collector of Customs to the Superintendent of the Salt Golahs, dated 3rd July, 1847.

5. "The present practice in regard to passing duty-paid Salt from vessels is this. The application is made, and duty,

* These Forms are often observed after the Goods have been taken from the ship.

† It occasionally happens that, under ignorance of the actual quantity of Salt on board, a Rowannah is taken out for so many maunds. If on weighment a deficiency should arise, the Rowannah-holders are entitled to a refund of duty on production of the Custom-House Officer's Report. If an excess, an additional Rowannah must be taken out for each excess.

“ say for 1000 maunds, is paid into the Treasury here. A receipted bill for the duty is given to the payer—who takes it to the Board of Customs, and obtains in exchange a Rowannah covering that quantity. On presentation of that document to the Preventive Officer on board, he proceeds to deliver to the extent set forth in it, noting such delivery in the Import Cargo book with which he is furnished.

6. “ In carrying into effect the details of the present proposed arrangement, as regards the Golahs* under your superintendence, the following seems to me to recommend itself as the order of procedure.

7. “ When permission to Bond has been obtained by any Salt-importer. I will furnish you with a copy of the declared manifest of the Importing vessel in regard to that article, that you may know the quantity to be bonded.

8. “ You will have the sole arrangement with the Importer as to the particular Godown you can accommodate him with.

9. “ The Preventive Officer on board the Vessel will be furnished with a Cheque Book containing cheques of the form mark C. attached to this letter, and in discharging Salt for the Golahs will send with each boat-load one of the cheques filled up with the necessary notings.

10. “ On the receipt of the Salt into the Golahs, you can, the day following, return me the Cheque with your receipt on the back.

11. “ The Cheque will specify the weight as delivered by the Preventive Officer from the ship. Should the order hold, directing Customs duty to be taken on the quantity weighed over the ship's side, there will, as I have said, be no necessity, I think, for any future weighment of the Salt on reception at the Golahs. But should that order be as I apprehend it must be, rescinded, and a wastage allowance granted in the quantity stored, a weighment on reception will be necessary.

* For the Reception of Salt imported under Bond.

12. " This must be performed by a Custom-House Officer at the expence of the Bondor. That Officer will be provided with a usual weigh book, and will note in each Cheque the quantity actually weighed and stored under it. The latter document signed by him, and countersigned by yourself can then be transmitted to this office.

13. " When the Salt is to be delivered for internal consumption ; the duty will in the first instance be paid here, and the payer will then provide himself with the usual Rowannah at the Board's Office.

14. " On presentation of that document here, the holders will be supplied with a Salt Perwannah of the form marked P. attached to this letter. This Perwannah, which the then proprietor of the Salt will hand to you, will be your authority for delivering the quantity mentioned in it.

15. " The applicants will of course have to furnish themselves at the same time with a Cnstom's Officer to Superintend the weightment on delivery. When delivered according to Perwannah, you can sign at the foot of that document, and return it to me.

16. " Scales and weights, Khyals &c. had better, I think, in all cases, be provided at the Golahs. Sending these articles and people from this Office, even had we sufficient to spare for the purpose, which we have not, may create confusion.

17. " It will be indispensible in storing the Salt that you keep all the Salt Imported by one Ship entirely parted off and separated from that Imported by another : and you must take such steps as may seem to you advisable for ensuring at all times a correct knowledge of each separate import, as stored —so that a possibility of Salt imported by one Ship being delivered under a Perwannah granted for another Ship may be avoided.

18. " I must leave also to yourself the institution of all regulations connected with your Golah Rentage. Our largest

“ godowns at the Custom House, capable of containing about
 “ 24,000 mds. of Salt are let out at a monthly rent of 90 Rs.
 “ The smaller Godowns capable of containing half that amount,
 “ at 53. Rs. You might take this as a basis for your calculations
 “ of a fair and equitable rentage.

19. “ I would suggest for your consideration that you *hold*
 “ one Bonder solely responsible for the rent of one Golah. Should
 “ he desire to sub-let part for the reception of a separate cargo
 “ of Salt, there would be no objection, provided the two cargoes
 “ could be kept to your satisfaction entirely distinct from each
 “ other.

“ It will be advisable also to be careful to secure from any
 “ doubtful parties the payment of the rent before all the Salt
 “ was delivered.*

20. “ Should you require further information on any point
 “ connected with this matter, I shall be happy to afford any in my
 “ power. At present no further observations seem to be
 “ necessary.

“ 21. A copy of this communication will be forwarded to the
 “ Board of Customs.”

FROM C.

BONDED SALT.	No.	BOAT NOTE.	Running No.
No.....		Salt	
Ship....		<i>under Bond.</i>	
Captain.....	Pass from the Ship.....	Captn.....	
Salt mds.	To the Godowns at the Sulkeah Golahs		
Date and hour	Maunds.....	of Salt laden on one	
of despatch	Boat of which.....	is manjee...	
Boat manjee's			
name			
Signatures of	Date and hour of		
Prev. Officers	despatch from Ship.		
		Preventive Officers.	
		Officer of Salt chokey.	

* Note. See also sect. xvii. of Act. 25 of 1836 in respect to monthly payment of rent.

FROM P.

SALT PERWANNAH.

Pass from the Sulkea Ware-house, Imported by Sea by the
Captn.

under colors, from

and delivered to

Salt Maunds.

Bond No... of
Warehousing Register No... of

Duty Register No.

Pass from the Sulkea
Ware-House.

Calcutta Govt. Custom House }
The..... of.. 18 } Collr. of Govt. Customs.

Passed by me on the of

Ware House Keeper.

TIMBER.

Parties wishing to pay duty on Timber, on a value to be determined from Account Sales, and to pass direct from on board ships without the delay of measurement by the Customs Officer there stationed, are at liberty to do so on agreeing to the following terms:—

First.—A deposit of the estimated amount of Duty leviable (determined by the appraiser) plus 100 per cent., must be made in the first instance. If no detail of the number or denomination of pieces be forth coming, the Deposit may be calculated at the rate of 250 Rupees for every 100 tons of Importing Ship's Register.

Second.—After deposit has been made, and the Importer agreed in writing to abide by these Rules on the face of the Deposit Chellaun, an order will be written on a duplicate chellaun to the following effect: 'The Customs Officer on board the the will pass the Timber herein-mentioned direct from the Ship without measurement, merely keeping an account on the back of this document of the number of pieces of each Kind put out, and returning the same when all have been passed, under cover, to the Superintendent who will forward the same to the Import Supervisor.

Third.—The Importer is then at liberty to dispose of his Timber by Public Auction, giving previous notice of the day and place of sale to the Collector of Customs, to enable him to depute an Officer to be present, should he think fit to send one.

Fourth.—On rendering the Account sales the Duty will be levied on the gross sale value, and the balance of the Deposit returned to the Importer.

Fifth.—The auctioneers whose account sales will be admitted at the Custom House, are limited for the present to Messrs. Adam & Co. and Mackenzie, Lyall & Co.

Sixth.—Should the Importer fail to fulfil any of the above mentioned conditions or to clear his Deposit within three months from the date of the Importing Ship's manifest, the Deposit will become forfeited to Government."*—Collector's order dated the 26th June 1838.

CARGO GUNPOWDER.

Gunpowder being a portion of the Cargo or intended for Sale, must always be delivered at the Howrah Magazine, the moment the ship comes off Town, and the receipt of the Lessees (Messrs. Manton & Co.) to that effect, discharges the *Ship*

* " Importers wishing to dispose of timber cargoes to private individuals must not only make a deposit, but also have the timber measured on board " Ship before it can be passed."

from further responsibility on the score of duty*. In no case can the Lessees re-deliver powder in their possession to the parties owning it, unless they see a certificate, from the Collector of Customs, that the duty on it has been paid; nor can they even then deliver more than 100 lbs. to one individual at a time, and that under permission from the Magistrates of Calcutta.

SPICES.

Nutmegs, Mace, and Cloves, the produce of any British settlement, are entitled to free entry, (see notification dated 29th June, 1836, provided a certificate of the place of production, signed by the principal authority of the place, is presented at the time of Importation. For form of the certificate usually presented on the Importation of spices from the Eastward, see Index.

DEPOSITS.

Deposits are sums of money left under acknowledgment from the Collector, with the cash-keeper, as security for the payment within a prescribed time† of the duty leviable upon certain Imports, such as Timber, Pepper, Betel-nut, &c. in Bulk and Damaged Goods—the value of which can only be ascertained by public auction. A deposit is a very great incubus on the *regular* transactions of the Custom-House, and is therefore discouraged as much as possible. In the Importations just quoted, however, it is unavoidable and in proof of this, we will suppose the Importation of Pepper in Bulk, the *exact* weight of which cannot be stated, although the probable out-turn can be pretty correctly anticipated, the merchant instead of going to the expense of first landing it at the Custom House Wharf to weigh it, &c. makes an application to the Collector to pass

* See also Bye-Laws.

† That is three months from the date of the Ship's entry at the Custom-House, consequently a deposit made for Goods Imported by a Vessel, which enters on the 1st May 1839, must be settled by the 1st of August following, and no deposit could of course be received for Goods passing from that Vessel, after the 1st of August, or even the 31st July, 1839.

it on a deposit of the duty, the amount of which is calculated on the market value of the probable out-turn (and an addition of 10 per cent. is also taken, to provide against excess). On this application, (which becomes an office record,) the cash-keeper notes the amount of deposit* received, and the depositor gets a receipt from the Collector,† which gives, in detail, the particulars of the transaction.

The next step is, that an application is made to *pass the Goods direct from the Ship*, upon which document the first assistant in the Import department stamps the word '*deposit*;' the consignment being at the same time noted off the manifest, and then the Deputy or Assistant Collector issues the order '*weigh, and pass*' as weighed, when all passed, the Custom House officer will return this Document (on which the exact weight of the Import is of course to appear) to office for settlement of deposit.

When an account of the out-turn is thus received, the duty actually payable is then ascertained, a Bill is made out, &c. &c. (see Import forms Nos. 12 and 13), and after its payment by the Importer, his deposit is returned on the presentation of the Collector's or deputy Collector's receipt for it.

The other case in point is where a consignment is wholly or partially damaged, and the Goods are then passed under the conditions, clearly laid down in the Rules for Damaged Goods, see Index.

GOODS REMAINING UPON WHARF AT THE TIME OF A SHIP'S GETTING HER IMPORT CLEARANCE.

All Goods, reported by the Head Tidewaiter to have been on the wharf at the time of a Ship's getting her Import Clearance, must be passed by the consignees within three months from the date of the Ship's entry at the Custom House. or they will be dealt with as per Act XVI. of 1837, section 13.

* The sum so received is carried to the temporary credit of the Government.

† For form of Receipt and Application see Index.

STORE PASSES.

Store Passes, for stores exported subject to duty, are granted with a view to enable the Commander of a Vessel to take all his stores on board, as they may be required, or as they may be ready for Shipment, without the necessity of obtaining from the Custom House a formal Pass for each shipment, and thereby saving him much time and trouble. They are issued after the observance of the following forms :—

FORMS.

If applied for, before the ship's clearance in the Import Department,* the Captain of the Vessel must sign an Engagement in the presence of the Import supervisor, this Engagement is then sent in to the Superintendent of the Preventive Service who, on its perusal, immediately forwards to the Custom House Officer on board, an open list of such articles as may be received on Board *without a Custom House Pass*, he merely keeping a strict account of Stores so received. A memo. is made by the Import Department on the Import Certificate, for the information of the Export Supervisor, that such an Engagement has been entered into, and before a ship can obtain her *outward* clearance, it will be the duty of the Export Supervisor to see that the account of 'stores shipped,' is sent to his office by the Superintendent, and that the duty leviable upon such stores, is carried to the credit of Government.

REFUNDS.

The decision upon all Applications for Refunds either on the Import or Export side on account of excess of duty, miscalculations, &c. &c. rests exclusively with the Board of Customs. If that authority sees fit to order a refund, the parties applying for it must send to the Collector a receipt in duplicate for the same, and, after the Board's order is noted on the Custom House

* If *after* her Clearance in the Import Department, the *Store Engagement* must be signed before the Export Supervisor, and he will of course make a minute of it in the Ship's Ledger.

Register, Duty Bill, and the application to pass the goods upon which the refund is claimed, an order is given to the Custom House Cash-keeper to pay it.*

CLEARANCE OF VESSELS IN THE IMPORT DEPARTMENT.

In concluding Import forms, we give the clearance of outward bound ships in the Import Department.

NOTE. 'Commanders are here again reminded that under the Act XIV. of 1836, section 12, they, and not the consignees, are responsible to the Collector for the due entry at the Custom House of all manifested packages.'

An application is made to the Collector to grant *Import Clearance* to a vessel as per form.†

On its receipt by the Import Supervisor, he inserts in a memorandum Book, which he keeps for that purpose, the name of the ship, her commander, and the date and hour at which he receives the Application for Clearance‡, the same particulars are also noted and signed by the Supervisor on the face of the Application.

If on comparison and examination in the Import Department of the ship's entered Manifests (and supplements if any,) with the ship's Ledger § all the cargo is accounted for, that is

* No refund to be granted if application be not made within one year from date of re-land, as entered in C. H. Registers. Board's Letter No. 1466, dated October 28th 1842.

† Vide Index.—NOTE. No application, for the clearance of a vessel, can be received by the Import Department until the whole of the Cargo intended for this Port has been discharged.

‡ These particulars are noted with a view to secure the clearance of vessels, 'Cargo laden,' in the order in which Applications are received and to prevent the undue priority of one vessel over that of another. We say 'Cargo laden,' for vessels which have entered in ballast, are, under the orders of the Collector, taken in hand as soon as the application is received, the time occupied in their clearance being very short. When we allude to priority of clearance we must be understood as referring so far as to the drawing out the 'letter of call,' for this reason, that when that letter is handed to the captain, he may, by immediately accounting for the packages remaining due upon his Manifest, go on to the final clearance of his vessel, but if any delay should arise in accounting for unregistered packages, the clearance of the vessel next in the list cannot, on that account be delayed.

§ Ship's Ledgers shew the packages, passed from each ship separately they are simply Abstracts of the Custom-House Register.

to say, if it has all paid duty, or has been passed through the Custom House ; or if such portion of it that has not been *duly passed* is in charge of the Head Tidewaiter on the wharf, whose report to this effect must be produced, the Import Certificate is granted ; on the other hand, if a portion of the cargo remains unaccounted for, a letter is sent to the Commander, informing him of the marks and numbers, and consignees of the missing portion, and until the *due entry** of this portion, or a satisfactory explanation regarding its whereabouts, is given to the Collector, the Import Clearance Certificate is withheld.

RULES FOR GOODS IMPORTED BY DHONEES OR SMALL
COASTING CRAFT.

On the arrival of a vessel, the Superintendent of Dhonees will proceed on board, and ascertain, as far as practicable, what cargo is on board, he will then point out the spot where she is to remain, and having certified on the back of the clearance† that she has complied with the Regulations, he will direct the commander to proceed to the Custom House to enter Manifest.

On receipt of the duplicate Manifest from the Superintendent of the Preventive Service, he will enter that document in his Import Register, grant the vessel a number, and he will be careful that applications to pass goods bear the number as well as the name of the vessel by which the goods are imported.

All goods, with exception of those noted at foot‡ are to be sent to the Custom House in charge of peons accom-

* ' Due Entry ' in other words, until they appear in the Free or Duty Registers of the Custom House.

† The Maldivo vessels not having clearances, will receive a certificate from the Superintendent of Dhonees, in the following form.

Certified, that the Dhonee ————— Nacodah ————— from Maldivo, has in compliance with the regulations anchored off the boundary.

Dhoney Establishment

Signed A. B.

The

18

Superintendent of Dhonees.

‡ Cocoanuts, Chunks, Coir, and Cowries, when passed on deposit under the superintendence of extra Tide-waiters, or by the Dhoney Establishment when practicable.

panied by (hillauns and Boat-notes. Merchants are to be relieved as much as possible from the expense of extra officers, and the Collector desires that the Dhonee Superintendent will pay particular attention to this.

Betelnuts, cocoanut kernels, cocoanuts, coir and coir rope, cowries, chanks, dammar, ghee, gram, elephant's teeth, wax, goat-skins, horns, hides, oils, tobacco, tortoise shell, sapan wood, sandal wood, red sanders, sago, turmeric.—Vide Notification of 1st June 1838.

When Dhonees arrive from the coast laden with goods enumerated in the margin covered by Madras or Bombay Certificates, shewing the payment of duty at a Custom House under the Madras or Bombay presidency, in excess of what may here be leviable, the Dhonee Superintendent, provided the goods correspond with the certi-

ficates and manifests, will at once weigh and pass, without sending them to the Custom House Wharf.

The Importer in these cases will present his chillaun and certificates to the Dhonee Superintendent, who, after converting the certificate weights into Indian maunds, and comparing their value per certificate with the value in the Calcutta Table of fixed rates, and so ascertaining that the duty already paid is in the excess of what may here be leviable, will pass the goods, and forward the chillaun with the report and the certificates, for registry to this office.

Should any excess be found, the same must be detained and reported.

EXPORT DEPARTMENT.

EXPORTATION OF GOODS.

All goods intended for exportation by sea, must be taken to the Export Wharf through what is known as the Export Check

(1) FORM of TICKET
To the Collr. of Custs.

Sir,
Please receive for Ex-
portation per

Gate accompanied by a ticket as per margin (1) which is to be presented to a Tidewaiter stationed there ; and after he enters

(here details particulars for the particulars of this ticket in a Register of Export.)

Yours obedtly. kept for that purpose,* the goods are allowed to pass on to the Export Wharf.

EXPORT OUT-DOOR FORMS.

As there are corresponding Officers employed in the Export Branch of the Custom House, to those who conduct the Import Details, it is merely necessary to state here, that the greater portion of the *Forms of Office* on the Export side are similar to those laid down for the Importation of Goods, weighable, dutiable, and free (see Import Forms 3, 4, 5, 7, 8, 9, 10, 11, 12, 13, and 14)†. When the Export perwannah or pass is ready, it is taken to the Tide-waiter at the Export Check Gate for comparison with the entry (per ticket) in his register, and from him to a Tide-waiter on the Wharf, who after examination of the packages with this document, passes the Goods to the ship, *if taken in full*, with the perwannah which protects them; but if the Export is taken to the vessel *in portions*, then each portion will be protected by a *wharf ticket* granted by the Tide-waiter, who passes them out, and whose duty it will be to note off such portions on the back of the perwannah, and to send the perwannah so endorsed, to the Custom House officer on board, *with the last portion of the shipment*.

* There are certain articles of Provisions and Marine Stores which are allowed to be exported free, and for which, therefore, no pass is required.

† It will be observed that this Register corresponds with the one kept by the Aumeen on the Import side.

‡ No. 3.—To covenanted Officer for the order to report wharf and weigh.

4.—Wharf report and weight

5.—Ascertain net weight.

7.—To appraiser.

8.—Appraiser's order to the wharf

9.—Appraiser and his Calculators for value

No. 10.—Deputy Collector

11.—Deputy Collectors Calculators

12.—Bill Writer for Bill

13.—Cash-keeper to pay duty Bill

14.—Perwannah.

15.—To Export Department, examination of Perwannah

GOODS EXPORTING UNDER CLAIM TO DRAWBACK.

There are however, two or three little forms peculiar to exports, which I consider it my duty to bring to the special notice of shippers—the 1st, that on applications for all goods exporting *under claim to drawback*, the words ‘ Drawback required ’ must be distinctly written.*

EXAMINATION OF IMPORT DUTY REGISTER, NO.

2d. Before the examination by the Appraiser of Free Exports claiming Drawback or Certificate, the Import Duty Register No.† upon which the Drawback or Certificate is claimed, must be examined and certified to, in the Import Departments. An import No. quoted and found to be incorrect bars the claim to Drawback at once, as no fresh Import No. will be allowed to be substituted in lieu of the incorrect one.‡

3rd. All Goods exported *after* clearance are subjected to double the duty at which they are taxed by Act XIV. of 1836, when exported *before* clearance, and if free by this Act, to a single duty of 5 per cent. (See Act. XIV. Section 18.§)

* If these words are not written it invalidates the claim to Drawback, see Byc-laws, as the examination of packages, &c is not so strict when Drawback is not claimed, as it is, when those words appear.

† That is, the Number in the Custom House Register, under which the Goods were originally imported by sea. This number can always be procured from the original Importer, and is stated upon the face of the Custom House bill, upon which Import duty was paid.

‡ If, instead of Drawback, a certificate to protect the goods going to the other presidencies to the extent of the import or export duty paid here, be required, the same forms on the exportation of such goods as in the case of Drawback are observed.—See the form of certificate granted to Exports protected by J. D. R., No. &c, vide also instructions relative to the procuring of certificate See Board’s letter dated 25th May 1839.

§ Bullion and coin, and opium excepted—see Board’s letter dated 6th August, 1836, and 16th August, 1837. For further exceptions see Act XVI. of 1837, section 12, which section also prescribes, that the refund in the Export duty or free Transhipments, under such circumstances will not be allowed.

4th. On the exportation of Indigo to Great Britain, the Appraiser's examination is dispensed with.

5th. To give the British East India sugar the benefit of the recent Sugar Act, on its exportation to Great Britain, when the Custom House officer reports its receipt on board the ship, and as the vessel is about to clear, the exporters apply to the Collector for the usual certificate of place of produce, or manufacture, to get this document, they must first produce to the Collector the certificate of the Collector or Magistrate of the district where the sugar was actually manufactured, and *personally* make declaration before the Calcutta Collector that the sugar exported is the same to which the mofussil certificate refers. Commanders of ships take home the certificates of all sugar laden on board their respective vessels, and for these certificates, they grant the shippers a receipt on the back of the bills of lading,

6th. When goods, *going from an out ghaut*, such as cotton, rice, jute, hemp, &c. &c., of too bulky a description to be taken by one boat, are going on board ship, care should be taken that the boat, carrying the perwannah or pass for the whole export, be the *first* to reach the ship.

On the exportation, as in the importation of certain goods, there are *special rules* to be observed independent of the *fixed* forms of office, we begin with—

RUM BONDED FOR EXPORTATION BY SEA.

Rules relative to the Bonding of Rum produced at Licensed Distilleries, worked in the European method such Rum being removed under Bond for exportation by sea.

First—Parties working under Licensed Distilleries, constructed and worked in the European method, will be allowed to remove Rum from the place of manufacture direct to Calcutta, without the previous payment of the still head duty, after executing a Bond* to the East India Company, binding

* For form of Bond, see index.

themselves to pay eight annas per gallon, being the consolidated Abkaree Tax*, and still head duty for any portion of the spirits so Bonded, which may not be exported by Sea, as merchandize within four calendar months from the date of the Collector's pass, alluded to in Para. 9.—(See board's Letter, dated 6th April, 1835.)

Second.—A member of some established house of Agency in Calcutta to be one of the parties bound, and the parties bound to be jointly and severally answerable for any amount which may ultimately fall due under the Bond.

Third.—The Distillery and Apparatus will be considered as pledged † for any amount which may become due under the Bond.

Fourth.—The Board of Customs, Salt and Opium, may refuse the security tendered, without assigning any cause.

Fifth.—Bonds will not be received for a less quantity of Rum than 1000 gallons, and no quantity of less than 1000 gallons will be allowed to be removed from the Distillery under Bond. No Spirits to be removed of a strength below London Proof ‡.

Sixth.—On the Bond being duly executed, an order, with corresponding marks and numbers, will be issued to the collector of Land Revenue, or other Office duly authorised, under whose supervision the Distillery is worked, directing him to permit the quantity Bonded, to pass from the Distillery without payment of the still head duty, at the same time a true copy of the Bond will be forwarded to the Collector of Calcutta Customs.

Seventh.—The Darogah, or other Officer in charge of the Distillery, will not allow any Cask of Rum to leave the Distillery without the following marks cut, or legibly painted on the Cask :

* Leviable under Section IV.. Clause 1st, Regulation VII. of 1824.

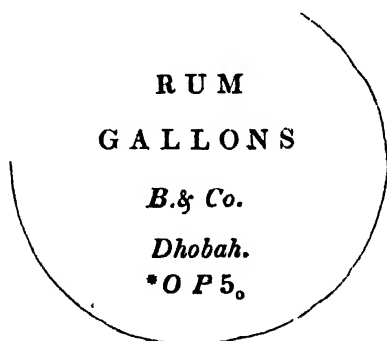
† Under Section 10.—Regulation XI. of 1802.

‡ The strength to be determined by Syke's Hydrometer, the instrument used by the Excise in England.

1st.—The name of the Distillery, and known marks of the Proprietor.

2d.—The quantity of Rum contained in the Cask.

3d.—The strength of the Rum over London Proof; as for instance, the marks for Dhobah will stand thus :



Eighth.—The above marks must be put at each end of the Cask, and the strength above London Proof must be declared and marked by the Proprietors themselves, or their Agents, at the Distillery.

Ninth.—On the Rum being removed from the Distillery, the Collector of the district will grant a pass for its protection to Calcutta, (as is now done when spirits pay the still Head Duty,) and then immediately make his return to the Board that they have been so removed.

Tenth.—The Calcutta Custom-House to have no cognizance of the Rum until it is brought for Exportation. If the Proprietors of Rum Distilleries or other Agents should rent a Godown on the Custom-House Premises, the Rum, as brought from the Distillery, may of course be lodged in that Godown. But all Rum so lodged on the Custom-House Premises, must be considered as intended exclusively for Export by Sea. In

* Meaning five degrees over or above London Proof.

other words no Rum lodged in Godowns on the Custom House Premises can be passed into Town subsequently, nor be passed otherwise on any account except for direct Sea Export.

Eleventh.—On Bengal Rum being brought to the Custom-House for Exportation, the Exporting Parties shall declare in writing by what Bond it is protected, and shall produce the Pass of the Collector of Land Revenue or other Officer duly authorized to grant Passes, and the Factory Invoice. It shall then be gauged for quantity, and proved to ascertain strength by a Custom-House Officer; if the strength be not *less* than that shewn by the mark on the Cask, which mark must be the same in which it was removed from the Distillery, the Rum shall be allowed to Pass for Sea Export, (and the quantity be written off on the Copy of the Bond, which will previously have been furnished to the Collector of Sea Customs, from the Office of the Board of Customs, Salt and Opium.)*

* The portions between Parenthesis discontinued in consequence of relands tranships, &c. which falsify the original notings.

If the strength be *less* than the mark on the Cask, the Spirits in question shall be liable to confiscation and forfeiture to Government. No Rum shall be allowed to be exported below London Proof, and any brought to the Custom-House, below London Proof, shall be confiscable to the Government.

Twelfth.—When the entire Bonded quantity is written off upon the copy of the Bond, the Collector of Sea Customs shall return the said copy of the Bond (or otherwise certify the full Exportation of the Rum covered by that Bond) to the Board of Customs, Salt and Opium, and the Bond in the Board's keeping shall then be cancelled.

Thirteenth.—If at the expiration of four months from the

* The Collector is allowed a discretionary power of passing Rum five degrees less than Marked Proof.—Board's Letter, 22nd January, 1836, but not in any case below London Proof.

date of the Collector's pass (see para. 9.)* the entire quantity of Rum covered by any Bond shall not have been exported as provided in the preceding clause, the Board of Customs, Salt and Opium, on the same being certified to them by the Collector of Calcutta Customs, will proceed to recover the duty at the rate of eight annas per gallon, conditioned to be paid upon such quantity of Rum as may not have been exported under the said Bond.

Fourteenth.—It shall be the province of Exporters to see that the Exports made from time to time under Bond are properly written off, or certified on the copy of such Bond which is in possession of the Collector of Customs, and they, the Exporters, shall testify, that it was correctly so written off by their signature to the entry.†

Fifteenth.—Time expired Bonds shall be renewable under “the authority of the Board of Customs, Salt and Opium, in the event of its being shewn to the satisfaction of the Board that the parties executing the Bond have been unable from the occurrence of some unforeseen obstacle or accident to Export the entire bonded quantity within the period of the currency of the Bond. It is to be fully understood, however, that the Board reserve to themselves the power of declining to renew time-expired Bonds without assigning any reason for so doing, in which case the duty of 8 annas per gallon on the unexported quantity shall be levied.

Sixteenth.—A shipment of Rum being 1000 Wine gallons or upwards as Cargo, is entitled to Drawback of the consoli-

* The parties to a Bond are only responsible for the actual quantity for which the Collector's pass may be issued.—See Board's Letter, 25th November, 1835.

† It is now the province of the Exporters to produce proofs of Shipments together with Bills of Lading, if Exported as Cargo, when their Bonds are due.

“ dated still-head or Abkarry Duty of 8 annas per gallon,
 “ whether paid in Cash or secured by Bond, being subject to
 “ the prescribed Export Customs Duty.”

“ *Seventeenth.*—A maximum allowance as per following scale
 “ will be made on account of ullage and leakage on Rum
 “ brought to Calcutta from the Mofussil for Exportation by Sea.

Miles. ₤ Cent.

“ For a distance not exceeding 100 5

“ Ditto ditto 200 7½

“ For all distances in excess of 20) 10

“ By order of the Board of Customs, Salt and Opium, the
 “ 15th July 1841*. (Signed) H Torrens Secretary.”

(See Letter from Board of Customs, dated 19th February, 1835.)

The Drawback Supervisor will take charge of the Copy of Bonds sent to this Custom-House by the Board of Customs and see to the adjustment of it.

Applications for Sea Export not to be received, unless they correctly quote the particulars of the Bond to which the Rum belongs.

As soon as the whole quantity under any one Bond has been

* *Note.*—By Section 18. Reg. II. of 1802, Rum, Shipped in quantities less than 1000 Gallons was not entitled to Drawback of Abkaree Duty, this rule was placed in abeyance by G. O. dated 14th June 1830. In August 1837 it was proposed by the Collector to revert to the old rule in consequence of the practice of Shipping, as Cargo, Rum really intended for Stores; but Govt. did not accede to the recommendation.—In June 1841, the Board again recommended, and Govt. then sanctioned the cancellation of the order of 1830. The enforcement of the change however, was deferred; and in Feb 1842, Govt. directed the Board to recall the notice which they had issued on the subject, at the same time sanctioning the Shipment of Bonded Rum as stores without imposition of Abkaree duty. Thus by the rule, as it now stands, Duty paid Rum may be Shipped, as Cargo, in any quantity, without losing claim to Drawback:—Shipped as stores, the General Drawback rules apply,—it gets free Export and no Drawback.—Bonded Rum may be Shipped under the Bond in any quantity either as Cargo or Stores, subject in both cases to Export Duty. Sept. 1843.

Board allow the removal to distillery of Rum once lodged in the C. H. Bond to be cancelled on satisfactory proof being received of the arrival of the Rum at the distillery Feb 26 Oct. 1842, No. 1444.

Bonded Rum may be shipped as stores in any quantity—not being less than an ordinary Hogshead or Puncheon. G. O. 16. Feb. 1842, without imposition of Abkaree Duty.

exported, and such Exportation has been corroborated by the Bills of Lading, or receipted Bills of Freight, as well as by the receipt of the Customs' officer in the Permit or Perwannah, under which the shipment has been made, the Drawback supervisor will take it to the Collector to be returned to the Board. If any Rum shall remain unexported at the end of four months from the date of Collector's pass, (see Board's Letter, dated 6th April, 1835,) also for amount as per Collector's pass, the Drawback supervisor shall forthwith report the same to the Collector.

(See letter from Board dated 1st July 1835 *.)

No. 200.

NOTICE.

Abkarree.

It having been discovered, that Rum brought down from Distilleries to Calcutta for Exportation, at a certain strength as ascertained by average gauge of 10 per Cent. at this Office, has been afterwards passed as Ship's Stores at a lower proof, the discrepancy appearing to be occasioned by adulteration of the Spirit after its removal from this Office; it has been resolved that, instead of gauging 10 casks out of 100 as is now done in this Office, the whole despatch will in future be gauged and a copy of the Board's Gauge's Report of the quantity and per centage over proof of the Rum arriving here under Bond, will be forwarded to the Customs as a Check.

2. Parties interested in the Rum trade are accordingly hereby warned, that the Gauger at the Custom-House will be instructed to allow no Rum, of which the strength does not correspond with that stated in the Board's Gauger's Report, to be exported without the Collector's special authority.

* When Rum which is *not under Bond*, is exported, the application for Export must be accompanied by the Police Certificate, shewing the payment of the Abkarry Duty, Rum so exported is entitled to a Drawback, equal to the full amount of the Abkarry Duty. Any country-manufactured Rum brought to the Custom House without either a Bond or a Police Certificate, is liable to confiscation.

By order of the Board of Customs, Salt and Opium, the
28th January 1846.

(Signed) H. TORRENS, *Secretary.*

COTTON.

No. 830.

*Fort William, Home Department, 'eparate, Revenue, the
31st December, 1847.*

NOTIFICATION.—The Governor General in Council is pleased to resolve, that Cotton Wool be henceforth exempted from any demand on account of Export Duty throughout India.

The Governor General in Council is further pleased to resolve that Cotton Wool, the produce of any part of the continent of India, be henceforth exempted from any demand on account of Import Duty at the Port of Madras, in like manner as this Article is now exempt from Import Duty at the Port of Bombay under Section II. of Act II. of 1846.

By order of the Right Hon'ble the Governor General of India in Council,

(Signed) G. A. BUSHBY, *Secy. to the Govt. of India.*

As Cotton is always on its Exportation protected by Rowannah shewing the payment of Transit Duty, Exporters in their application to Export, must lay claim to Drawback, for obtaining which, see rules laid down for the Drawback department. The Export is generally made from a Screw house under the forms observed in the Exportation of Free Goods from an out ghaut.*

OPIUM.

Before Shipment, (under the ordinary application for the Shipment of goods not subject to duty) the Shipper must obtain the Board of Opium's Certificate (see forms) that the quantity Exported was purchased at the Company's Sale.

On the Export Application the particulars of the Certificate

* See Bye Laws under the head, "Purwannahs for Cotton, Hemp, Jute Sugar and Gram, from Out Ghauts."

i. e. its date, number of the lots, &c. must be stated. These particulars are examined by the Export Supervisor, and then the chellaun being put through the usual forms observed on the Exportation of Goods free of duty, a perwannah or pass is granted for the shipment.

In all cases of emergent shipment, or where application to export is made at the Custom-House at a late hour, the Application is taken with the Certificate, to a Covenanted Officer, who, retaining the latter document grants a "Cheque Pass." This Pass is attended to by a Tide Waiter on the Export Wharf, through which Wharf the Opium must Pass from the Company's Opium Godowns which are situated within the Custom-House compound. The Cheque Pass endorsed by the Tide Waiter is sent to the receiving Vessel for the guidance of the Preventive Officer in charge and this ends the forms of Office so far as the Exporter is concerned.*

RELANDS.

When an application to reland Goods is made, it is first taken to a Covenanted Officer, who writes on it, the order "to produce Perwannah." If this document is not in Office, then a Ticket or order for its delivery, signed by the Superintendent of the Preventive Service, is granted in the Export Department on the Preventive Officer on Board. The Perwannah and Reland Application are then taken to the Collector for the additional orders "to examine and grant Reland," and afterwards to the Export Department where the Reland notings are made on the back of the Application, and on the face of the Export Chellaun and Perwannah. On the completion of the Reland Perwannah,

* There are other In-door forms to be observed, viz. when the Opium is shipped, the Cheque pass duly endorsed to that effect, is returned by the preventive Officer and the application by the tide waiter to the Export Department, where their particulars are Registered, and also, with the Board's Certificate, cancelled and returned to the Board by the Custom House. Unless a discrepancy should appear between the Application and Certificate, the Exporter has no further trouble with the Shipment.

a receipt for it is given by the applicant to the Export Department, and the Covenanted Officer affixing his signature to the Reland order on the Perwannah, completes the forms.

TRANSHIPS.

Goods not intended for this port, *although they must be entered on the Manifest, are not assessable with duty unless landed or transhipped.* If taken away on the same ship, in order to clear the Import Manifest, they must be entered in the Port clearance or Export Manifest of the Vessel. In cases of tranship direct from one Vessel to another, *which must at all times be considered a matter of special indulgence,* Goods will be subject to duty, and treated in the same manner as if landed, the same forms as in the passing of bulky Goods on Import, being observed, with this exception, that after the payment of duty, instead of getting a pass in the Import side, the owner must make* an Export Application, as in the case of Free Goods exporting under claim to drawback, and the Goods are sent to the receiving Ships, under the usual Export forms, as if they had been regularly landed, and then exported.

REFUNDS.

The mode of obtaining refunds in the Export, corresponds with that in the Import Department.

RULES FOR GOODS EXPORTED BY DHOONEES.

Goods on Export are to be passed on board in the following manner :

Perwannahs for Grain are to be presented with the first boat load, and a Boat-note made by the shipper is to be given with every succeeding boat.

Articles passed through the Custom-House are to be accompanied by Perwannahs, or Boat-notes, and the Dhonee Superintendent will see that the articles correspond with the documents.

* For further orders relative to tranships, see Bye-laws.

As great inconvenience would be felt by the Custom-House, as well as by the Merchants, were all goods, shipped under the denomination of Stores, required to be passed through the Custom-House, the Collector directs that all such goods shall be allowed to be taken on board under the following rules :—

All goods required to be passed as Stores must be accompanied by a Boat-note, or Ticket, describing the quantity, quality, and prices of the articles ; the Dhoncee Superintendent after satisfying himself that all is correct, will permit to pass. Articles which may be liable to duty, will be charged at once prior to the grant of Port-clearance. The Dhoncee Superintendent will enter the articles in a Store Book to be kept for the purpose, with which he will compare the store list prior to sending the Clearance Application to the Superintendent of the Preventive Service. To check attempts at fraud, the Superintendent of Dhonces will occasionally refer to the Appraiser of the Custom-House, and to the Bazar, for the values of articles usually taken on board, and called Stores of the Commanders and crews of Native Craft.

When a Vessel shall have completed her lading, the Export clearance Application, Marine Pay Master's Certificates, Import Certificate, and Store List, are to be presented to the Superintendent of Dhonces, who will compare the Perwannahs with the Clearance application, and despatch them, under cover, to the Superintendent of the Preventive Service. When Export Clearance is obtained, the Superintendent of Dhonces will, on production of that document, permit the Vessel to leave the boundary and proceed on her voyage.

Grain is to be measured or weighed, whichever may be found to suit the convenience of Merchants, and as no duty is leviable on such Imports, there is no apprehension of fraud, it is therefore desirable that every facility should be granted to the Grain Trade.

The hours for the transaction of business are from Ten

A. M. until sunset, Sundays and other Christian Holidays excepted.

CLEARANCE OF VESSELS IN THE EXPORT DEPARTMENT.

Note 1st.—Three days' notice of the intention to clear must be given to the Export-Department.

2nd.—To clear Vessels bound to Great Britain the Application, as per Form at subsequent page, must be accompanied by the Import Supervisor's Certificate,* the Export Supervisor must immediately note on these two Documents, the date and hour of their receipt by him.

3rd.—To clear Foreign Vessels, and Vessels employed in the country Trade, a different Application is made as per Form, vide Index.

4th.—The clearances of outward bound Vessels proceed in the order in which the Applications are received. In the progress of clearance of a Vessel should any delay arise on the part of the Applicant, the next Vessel on the list is of course taken in hand.

CLEARANCE OF VESSELS BOUND TO GREAT BRITAIN

MANIFESTS.

In the outward *clearance* of Vessels *bound to Great Britain*, after the Application to clear, and the Import Certificate is filed with the Supervisor, the next step is the preparation of two Manifests,† original and duplicate, which are to contain a detail of the Export Cargo laden on Board ; these two Documents are examined by the Export Supervisor, and compared with the Ship's Ledger as kept by him, and then endorsed by that Officer with the words 'Noted Asiatic Certificate, dated _____, Export Cargo correct, Ship's Papers produced.'

* Shewing that all Import Cargo has been duly accounted for, without this document no Ship, which is entered at the Custom-House, can get her outward clearance.

† See Index for Form of Manifest.

ASIATIC CERTIFICATE.

The Asiatic Certificate testifies to the fact of no Lascars being on board. Should any Vessel clear out with a Native Crew, the Captain must be guided by the Rules of the 31st January, 1828.—See Index,

CLAIM FOR STORE PASSES AND EXTRA TIDE-WAITERS,

ASIATIC SERVANTS AND SOLDIER'S WIVES.

The next step is the preparation in the Export Department of the Port-clearance, (for form see Index,) and this document is also compiled from the ship's Ledger and contains a list of the Cargo corresponding with the two manifests given in by the captain, but in a condensed or abstracted form : this document, the Export supervisor also endorses with the words " ship's papers produced ;" and he calls upon the captain for the settlement of his Store pass, (if one has been taken out,)* and of any claims which may be existing against him in the Superintendent's office,† for Extra Preventive Officers ; also for his declaration that he has no Asiatic servant,† nor any of the Wives of soldiers belonging to Her Majesty's, or the Honorable Company's Regiments, on Board.

FINAL FORM.

The two manifests are then signed, and their correctness declared to, by the commander, in the presence of the Collector, who signs the Port-clearance, and delivers it to the *Captain*.

CLEARANCE OF FOREIGN VESSELS AND OF THOSE IN

COUNTRY TRADE.

In the clearance of Foreign vessels and vessels trading within the limits of the Company's Charter, the application for clearance (see Index) is in itself a manifest of the Export

* See Index.

† If he has either of these description of People on board, he must produce, for the Native Servant, the Sub-Treasurer's Receipt for the deposit of 500 Rs., which must be made upon such occasions ; and, for the European, the permission of the Secretary to Government in the Military Department, See Rules by the Court of Directors at a subsequent page.

Cargo. This application contains, in detail, a list of the Goods shipped, with the names of the shippers ; after its examination with the Ledger, the production of the Import and Police certificates, settlement of store passes, superintendent's claims, &c., the Captain signs the Port-clearance application or manifest, and declares its correctness in the presence of the Collector, who signs and delivers to him the Port-clearance, and this completes the outward clearance.*

**MARINE PAYMASTER'S CERTIFICATE FOR VESSELS UNDER ONE
HUNDRED TONS.**

In addition to these forms, British vessels clearing out for the Cape, New south Wales, and Australia, must also produce the Asiatic certificate, and all vessels of, and under, 100 tons on their outward clearance must produce the Marine Paymaster's certificate that all the port charges have been paid.—Per Board's letter of 19th April, 1830.†

HALF-WAY ORDER.

Section 81, Regulation 9, of 1810. 'The master attendant shall not grant a pilot to any vessel, until a certificate shall be produced to him from the Collector of Customs, of the duties on her cargo both Import and Export having been entered at the Custom House.

* Vessels proceeding to the Mauritius, Bourbon and the West Indies, without Coolies, file in the Export Department, on their clearance, a statement of their Crew and passengers on board, as declared before the Protector of Emigrants. This statement is sent to the Preventive Officer on board, and eventually left with the Pilot to prevent the unauthorised shipment of natives of India. Vessels with Emigrants to the Mauritius and West Indies, produce in the Export Department also, on their clearance, a certificate from the Emigration Agent, and a Government License, shewing the number of Coolies they are authorised to carry, which documents are afterwards returned to the Commanders for Examination at their ports of destination.

† The Collector wished to simplify the Forms for the clearance of vessels bound to Great Britain, by assimilating them to that of the Country and Foreign vessels ; namely, dispensing with two large manifests ; but the authorities at Home peremptorily ordered the continuance of the manifests.

Under this section it would appear, that a vessel cannot be moved until she has cleared out at the Custom House ; but after a commander has obtained his *Import Certificate*, if he is anxious to drop down the river, either to complete his loading, or to expedite his departure, while he is getting his Export clearance, he has only to make an application to the Collector to that effect, and, after the Import Supervisor certifies on his application that no claims on the score of duty exist in the Import Department against the vessel, the Captain gets the following letter to the Master Attendant, which is all that is required.

To _____, Master Attendant,
 Sir,
 Be pleased to grant a Pilot to move the
 Captain _____, to (Diamond Harbour, or wherever it
 may be,) but not to carry the vessel to sea until a port-clear-
 ance shall have been granted from this office.
 Govt. Custom House, } I have, &c.
 Calcutta, } (Signed) _____,
 Collector of Customs.

RE-ENTRIES.

Of vessels under Section 19, of Act. XIV. of 1836, are made in the following manner ;—see Mr. Collector Walker's Notification, No. 293, dated 7th June, 1837.

NOTIFICATION.

'The present form of Re-entry under Section 19, of the Custom's Act on the Import side of the office, having been found in practice inconvenient and cumbersome from the circumstance of all the documents required for noting being in charge of the Export department, had better be discontinued.'

'All applications for Re-entry to be made in future to the Export Supervisor, who will grant Re-entry on receiving back the original Port-clearance, noting on it the words 'Re-entry admitted on—, date—,' a similar note to be made in the office

Port-clearance book. The Port-clearance, to be then forwarded to the Superintendent's department.'

' All Re-imports to be considered as Re-lands and entered in the Re-land Ledger in a separate page kept exclusively for each ship ' Re-entering.'

RE-CLEARANCE.

' Application to Re-clear to be presented to Export Supervisor with an explanatory letter stating what original Cargo may have been re-landed, and what fresh Cargo substituted. The Export Supervisor will then compare the application with the Re-land Ledger and Ship's Ledger, call for the original Port-clearance from the Superintendent's department and grant Re-clearance, which must be re-declared to, if any fresh Cargo has been put on board.'

DRAWBACK DEPARTMENT.

(THE WORDS DRAWBACK REQUIRED AND QUOTATION OF I. D. R. NO.)

Note 1st.—The memorandum already given, relative to the necessity of having the words " Drawback required" written on the application for exporting the goods upon which drawback is claimed, and the further necessity for stating, and having examined on *that* application, the I. D. R. N. (which gives a claim to the drawback) before the goods leave the wharf or before the Appraiser examines them.

2ndly.—That Drawback is seldom obtainable before 2 months from the date of the clearance of the Vessel, that time being required to allow of the receipt of a Report, that the Ship has gone to Sea, and to admit also of the auditing of the Export Perwannahs, applications, &c. &c. by the Audit Office of the Board of Customs.

3rdly.—That under Section 14, Act. XVI. of 1837. No Import No. older than two years can be quoted for the purposes of drawback.*

4thly.—That application for Drawback—as per form, vide Index—is made when the ship clears, but no Drawback can be paid until the ship is reported as having *gone to Sea*.

IDENTITY OF GOODS.

5thly.—That destroying the identity of goods Imported, by changing the packages, &c. bars a claim to Drawback. A discretionary power, however, is vested in the Collector, by which he admits a claim notwithstanding the alteration in the package, if he can only satisfy himself, that the goods are bona fide those Imported under the Import No. quoted;† and—

Lastly.—That under Section 76., Regulation IX. of 1810, all goods claiming Drawback must be entered in the export manifest.‡

DRAWBACK REGISTERS.

In the Drawback Department two registers are kept, one called the Check register, in which all Export Chellauns are inserted on which Drawback is claimed, prepared from the Export Chellauns immediately after entry has been made in the export register.

The other, a Register of Drawback certificates. As soon as any Vessel has obtained Port-clearance, application may be made for Drawback according to annexed Form, the Drawback Supervisor after comparing E. R. Nos. therein quoted, with Check register and finding them correct, and after the Export Chellauns have been returned, audited from the Board Office, will write on the face of the application “correct,”

* The act relative to the *age* of the Import No. is not applicable to the certificates.—See Index for notice.

† See Index, also Regulation 9, of 1810, Section 77.

‡ See Index.

and make it over with the chellaun to the Drawback calculator who will calculate the amount payable and prepare a Drawback certificate,* this certificate must be examined and signed by the Drawback Supervisor, if correct, then entered in the Certificate register and noted with Check-register and on Chellaun as ' Drawback certificate granted by No.———,' after which, it must be forwarded to a Covenanted officer for signature.

The Drawback Supervisor will next compare the certificate with the export perwannah, and if the shipment of the goods is there proved by the receipt of the Custom's officer on the permit, he will forward it together with the permit, to Export supervisor, writing the following words :

‘ Export Supervisor,

‘ Please compare with port clearance, and note if all Exported.

The Export supervisor will note the date of receipt, compare with the Ledger and Port-clearance, and, if all correct, make the following note in the certificate :

‘ Examined E. R. No. , of 18 , Goods
Exported and not relanded, per P. C. No. , of (date)

‘ To Sea, (date) .’ sign his initials and return the papers to the Drawback Supervisor, who will give the certificate to the applicant for the purpose of being receipted by the exporter of the goods, (whose name must be ascertained from the Export Chillaun) taking a receipt for the same in the register of certificates.

As soon as the receipted certificate has been returned to the Drawback Supervisor, he will write the words : ‘ Correct, pay, (date.) Sign his initials, and send the certificate to be counter-signed by a covenanted officer. The cash-keeper will, seeing this, pay, and take duplicate receipt.

* According to either of the three Forms inserted at subsequent page.

DRAWBACK APPLICATION.

To the Collector of Government Customs,

Sir,

Please grant Drawback on the undermentioned articles shipped on the following ships. bound to
colors.
under

I am, Sir,

Your Obedt. Servt.

Calcutta, the

18 .

Mark & Number of Packages.	Export R. N. and Date.	Quantity	Description of Goods.	Value.	Remarks.

CERTIFICATES GRANTED IN IMPORT DEPARTMENT.

Certificates to protect goods originally imported by Sea and going to other Presidencies, to the extent of the duty paid upon their Import here ;—in this case as in the Drawback Export the word ‘Certificate required’ must be written on the application for exporting the goods, and the Import duty number * must also be quoted and examined before the goods leave the wharf, or before the appraiser examines them.

CERTIFICATE GRANTED WHEN A VESSEL CLEARS IN THE EXPORT DEPARTMENT.

After the goods are exported, and the vessel on which they are going has cleared in the Export Department, on a application per form, and attestation of the actual shipment of the Goods by the Export Supervisor the certificate is granted by the Import Department.

* The act relative to the age of the Import Number is not applicable to certificates, see Act 16 of 1837. Sec. 14.

CERTIFICATES GRANTED IN THE EXPORT DEPARTMENT.

There are certificates also granted *in the Export Department* on the exportation of 'Country Goods to the other Presidencies, shewing the amount of duty paid here on the exportation with a view to an off-set on the duty leviable at the Presidency to which they are sent after the goods are shipped, and the vessel has got her export clearance, an application, (as per Form vide Index) is made, the export number (to be seen on the face of the export duty bill) is quoted on this application, and the certificate issues immediately.

NOTE.—No certificate can be granted unless goods are entered in the Export Manifest.

Besides the above there are several special certificates given in the Export and Import Departments when applied for, such as certificates of coals, foreign salt provisions, &c., imported from Great Britain, for British Goods going to the Isle of France, &c. &c. We have appended a form, vide Index. For duplicate of these, as well as for all other documents, a fee of five Rupees is charged, and carried to the credit of Government.

BONDED WARE-HOUSE.

FORMS OBSERVED IN BONDING GOODS.

Application, counter-signed by the Secretary to the Bonding Association, is made to the Collector when some of the Dsual forms are gone through.* It is then taken to the Bonding department where the Perwannah is drawn out, and examined and sent to the Collector for signature. If the goods be allowed by the Collector to be taken to the Ware-house direct from board†

* If goods are to be landed, Nos. 1 to 11, if to be passed direct from the ship to the Ware-house, as in the case of Importation of bulky goods.

† This is an special indulgence granted by the Collector when it can be possibly done, the usual mode is to land the goods on the wharf before, the application is presented at the Custom-House as when importing.

ship the Perwannah is sent to Bonding Officer at the Ware-house with directions to receive the goods as landed. If the goods be on the wharf, then an officer is appointed to convey them to the Ware-house, under cover of the Perwannah. When the goods have all been received at the Warehouse, the Perwannah is receipted by the Secretary to the Association, and returned to the Bonding Supervisor.

CLEARING GOODS FROM THE WARE-HOUSE FOR INTERNAL CONSUMPTION.

Application, on which must be inserted the Bonding-register Import number is, in the first instance, brought to the Bonding Supervisor for order on the bonding officer, to report if the goods be at the Ware-house. When this is done, and the application brought back to the Bonding Department, the Supervisor certifies on the face of it, the quality, and rate of value of the goods as given in the application to Bond. It is then taken to the Collector for order to calculate duty; the Import calculators calculate and send it to the Bonding Department, the bill for duty is there made out, and sent to the cash-keeper to take duty; it is then brought back to the Bonding department for examination and Perwannah; and, finally, the Documents, namely the application, bill, and Perwannah, are taken in to the Collector for signature. The perwannah is given to the merchant, and after the delivery of the goods from the Ware-house, it is returned to the Bonding Supervisor, certified by the Secretary to the Association, of the delivery.

EXPORTS FROM THE WARE-HOUSE.

The order for report, the report and the certifying by the Bonding Supervisor as in the last. It is then taken to the Collector for order to calculate the reserved duty (one eighth of Import duty) and then the forms as in the last. After the shipment of the goods, the Perwannah is returned to the Bonding Supervisor, receipted by the Preventive Officer on board.

NOTE.—The Bonding Association object to receive the following goods in the ware-house, viz.—

Fire works,	Salt,
Gun-powder,	Tar,
Pitch,	Oil of Turpentine &
Rosin,	Sulphuric Acid.

Those portions of the Rules and Regulations for the guidance of the officers of the Preventive Service, which it is necessary that the Commercial Community should be made particularly acquainted with, are here inserted.

FROM THE RULES FOR THE GUIDANCE OF THE INSPECTORS.

Baggage. 11th. Copy of a letter from the Collector of Customs addressed to the Superintendent under date the 27th June 1839.

The inward baggage rules having in practice been modified to the extent of allowing free entry to the following articles, viz.

Each Lady Passenger,—One closed Package of new millinery.

Each Gentleman Passenger,—One closed case new Saddlery; one ditto Wearing Apparel and accoutrements, one Gun and a pair of Pistols.

The Inspectors will save the Collector much trouble by going on board British passenger ships at the time of their arrival off town and passing all such packages.

The Inspectors may likewise take the word of any gentleman in the Queen's and Company's Service, for the contents of closed packages, and pass direct all such as may not appear to contain dutiable articles.

Boat Notes. 12th. The Inspectors will be pleased to inform Preventive Officers that all boat-notes which accompany "unmanifested packages" sent per peon to the Custom-house, must have the word "*unmanifested*" distinctly written on the face of each boat-note.

Under verbal orders received from the Collector, Inspectors are required for the future, to point out to Preventive Officers the necessity for carefully inserting in boat-notes the *numbers* as well as the *marks* on all packages sent from vessels.

Work on Sundays and christian holidays to be prohibited by the Inspectors, unless previous notice is given to the Custom House

14th. In future the Inspectors are requested not to permit work to be carried on, on Sundays or Christian holidays, on board Native Vessels, or Vessels owned by Natives, without the Commanders or agents, give the required notice at the Custom House on the Saturday previous, or make the usual deposit for the officer's fee with the Inspector, in the absence of the Superintendent or the Cash-keeper.

Inspectors to search vessels before withdrawing officers and filing the usual Certificate.—

18th. In future the Inspectors will not withdraw Officers from vessels, unless permitted to search.—And they will be good enough to inform the Commanders or Commanding Officers of vessels, that on the reposting of Officers on requisition, to take in cargo all articles found in excess of those noted on the withdrawal Certificate, will be seized and confiscated, unless they can be shewn to have been regularly passed through the Custom House.

19th. Inspectors are requested to remove Preventive Officers from vessels, on the total discharge of Import Cargoes, (provided it is ascertained that no Export Cargo is about being immediately shipped.) without waiting for applications for removal, from Agents, or Captains.

Inspectors to file a list of Stores with prices attached on board a vessel at the time Preventive Officer is withdrawn.

20th. In withdrawing Preventive Officers from vessels, Inspectors are required to be careful in filing a list of the Stores (with prices attached) on board at the time of withdrawal.

In the Reposting of a Preventive Officer to report, if any discrepancy appear between the withdrawal store list and the stores on board at the time of reposting.

When an Officer is reposted, the Inspector filing the reposting certificate, will be pleased to bring to the notice of the Superintendent any discrepancy between the

withdrawal store list, and the stores actually on board, at the period of reposting.

Dhonees must anchor within Dhonee Bounds.

24th Inspectors are particularly requested to see that no Dhonees are allowed to remain anchored off Town, unless within the Dhonee boundary, without immediately reporting the same. Inspectors will also make immediate enquiries when they see any cargo coming from, or going to Native vessels not having Preventive Officers on Board, out of the *Dhoonee Boundary*.

FROM THE GENERAL INSTRUCTIONS TO PREVENTIVE OFFICERS.

Preventive Officers to be civil in their deportment.

1st. Preventive Officers when posted to vessels, are particularly desired to be quiet, civil, and respectful in their deportment on board, and not to allow any familiarity to shake the firm discharge of their duty.

Not to smoke on the poop or quarter deck of a vessel without Commander or Commanding Officer's permission

2nd. A Preventive Officer is not to attempt to smoke upon the poop or quarter-deck of a vessel, unless permitted to do so by the Captain, or Commanding Officer, neither can the Superintendent allow any lounging on the poop in undress, nor can he sanction any conduct on the part of a

Not to appear on the poop or quarter deck in dishabille.

Preventive Officer, which may tend to weaken the respect due to every Captain on board his own vessel, as such conduct must bring the Preventive Service into disrepute, and thereby weaken its efficiency.

Preventive Officers to be independent of Ship's Officers relative to their food.

3rd. Preventive Officers are to be independent of Ship's Officers in respect to their food ; and while the Collector will not object to their joining a cuddy mess, when invited to do so, as *paying members*, he positively interdicts their becoming the dependents of a cuddy-table, as by so doing, they must either compromise the interests which they are specially bound to protect, or they will be placed in a position quite inconsistent with that

feeling of independence, which ought to regulate the conduct of Preventive Officers.

The foregoing order not to interfere with any degree of Sociability which may exist between Ship's Officers and the Officers of the Preventive Service.

4th. The Collector in issuing this order, does not, however, wish to prevent a free and unreserved degree of sociability consistent with their duty, by prohibiting their occasionally accepting invitations to dine with Commanders and Officers of Ships, as these civilities, the Collector thinks, may be participated in without any harm.

Preventive officers interdicted from allowing, without special order any goods manifested from passing out of ship.

17th. When Preventive officers are furnished with a copy of the Manifest of Import Cargo, it is to be their guide in permitting the discharge of cargo, and they are specially interdicted from allowing, without a special order from the Collector or Superintendent, any goods whatever* to pass from the ship unless they appear to have been duly entered in the said Manifest.

But must detain such unmanifested goods and make a report of the same to the Superintendent.

18th. In the event of any cargo being found on board, which does not appear in the Manifest, the Preventive Officer on board will detain the same until he has made a report of the case to the Superintendent, and this report he is required to make without loss of time.

19th. In regard to Export Cargo, Preventive Officers will take care that nothing is received on board which is not accompanied by a Perwannah, bearing the signature of the Deputy Collector or his Assistant, and it will be their (the Preventive Officer's) duty to compare the goods brought with the protecting Perwannah. On finding them to correspond, they will endorse the Per-

* Muster parcels and private packages excepted. See the order for private packages in the Circular.

wannah* thus, "Received on board," attach their names, returning it with others, every morning.

Boats coming alongside of a receiving ship how to be dealt with.

22d. When ships are receiving cargo, Preventive Officers will be careful to allow no boats with merchandize to come alongside after working hours, and they are not to allow Cargo boats especially *covered* cargo boats, to remain alongside of a ship after dark.

Boats laden with goods unprotected by passes, prohibited from remaining alongside of vessel. See Clause 7. Act. XVI. of 1837

23d. Any boat laden, in the ordinary acceptance of that term, with goods brought alongside a ship without a Perwannah being with it, or in the possession *previously* of the Preventive Officer on board, should be made to move immediately from the ship's side, and in the event of the manjee, or person in charge of the boat refusing to cast off† when desired to do so by the Preventive Officer on board, such act to be considered as constituting an attempt at fraudulent shipment. The boat with the goods laden on it to be seized forthwith, a memorandum made of the time and circumstance of the attachment, and the boat despatched by the first opportunity to the Custom House.

* In consequence of one bale of Silk Piece Goods having been received on board the "Clairmont" unknown to the Officer, who excused himself on the plea, that he must have been taking his dinner below at the time of the transaction, the following extract of a letter from the Board of Customs, dated 29th July 1836, to the address of the Collector of Customs is published for general information "Para 2nd." 'The Board cannot admit any excuse whatever, in extenuation of the negligence charged against Mr. Baker, if any goods can pass into a vessel without being subjected to the inspection of the Custom-House Officer on board, the employment of such an Officer at all is a mere waste of the public money. They accordingly authorise you to impose a fine of ten rupees on Mr. Baker, apprising him at the same time, that a repetition of such negligence will subject him to removal from the department.'

The Collector desires it to be distinctly understood that similar instances of neglect will subject the Officer to immediate suspension, with a recommendation to the Board for his dismissal.

† That is cast off entirely, and not to fasten a-long-side by a rope, boat hook, or otherwise.

When seizures effected by Preventive Officers, how to be dealt with.

28th. When an Officer shall have seized any articles attempted to be landed or shipped without a pass, he is required to despatch them under charge of a peon to the Custom-house immediately. Should a peon not be at hand, or any thing happen to prevent him carrying the above order into effect, he will disregard any *pass*, which may come off after he has made the seizure, unless such pass be countersigned by the Superintendent, and send the articles under seizure by the first opportunity.

From the Rules for the conduct of Officers proceeding to, remaining at, and leaving Custom House Stations below Calcutta.

When Officers are to leave ships.

11th. Officers are on no account to leave ships *dropping* down until they arrive off the Station, and not then, if the Pilot anchors. Should a vessel after an Officer has landed, come to an anchor, he will immediately return, and not again leave the vessel until fairly under weigh. Preventive Officers are to leave all vessels, (Emigrant vessels, and Arab and other vessels intending to complete their cargo at Kedegree or Saugor excepted) proceeding down by Steam on their being taken in tow by the Steamer.

Goods going on board on the way down.

12th. Should any packages, excepting baggage, be brought alongside a ship proceeding down the river without a pass from the Custom house, they are not to be received on board. Should the owners however ship them in defiance of the veto of the Preventive Officer, the packages are to be treated as under seizure, until the vessel arrives at the Station, when a report is immediately to be made to the officer in charge of the Station, who will seize and report the circumstances of the case to the Superintendent, for instructions, by Semaphore.

Goods arriving.

13th. The same rule will be observed in all cases where goods are attempted to be removed without due

authority, from arriving ships; but small parcels of Newspapers, cut-samples of Piece Goods, and other merchandize, may be delivered to parties applying for the same, provided the Officers are satisfied as to their content^s.

Muster Parcels.

14th. When a ship arrives from England, the Preventive Officer in charge is authorized, when required to do so, to send before entry of the vessel or receipt of Manifest, all muster and paper parcels to the Custom house in charge of a peon with a list of the same, specifying the marks, numbers and addresses of each, also the number of the peon in whose charge they may be sent.*

Goods landed from
vessels proceeding
down the river.

21st. Preventive Officers proceeding down in charge of vessels will, *while on the way down*, permit the relanding of any portion of the cargo on board, which the Captain or Commanding Officer of the vessel may certify, in writing, the urgent necessity for the removal of.

The Preventive Officer sanctioning such re-land, will be careful however to make an early report of the circumstance to the Officer in charge of the station at Diamond Harbour or Kedgerree, for the information of the Superintendent.

In like manner the Officer in charge of a vessel which may ground in coming up, will allow cargo to be unladen under the Pilot's certificate, keeping a strict account of the cargo so discharged, for the information of the Superintendent.

* But when Preventive Officers receive "sample applications" on which are written the orders "Pass if cut," they will endorse the Pass and enter in Import Cargo book—"Cut samples passed." Cut samples are very small pieces of Cottons, made up like a book to shew the quality of goods about to be imported, and Preventive Officers will always satisfy themselves, by personal inspection that the muster parcels really contain *cut* musters.

" FROM THE CIRCULARS."

No. 5.—BAGGAGE.

1st. When passes for baggage, signed by a Covenanted Servant, or the Superintendent, are furnished to Officers, either for the reception on board of, or delivery from Vessels, it is intended, that trunks, drawers, small boxes, cabin furniture, and *bona-fide* cabin stores, should be allowed to pass without examination or molestation ; provided they belong to the parties for whom the passes are intended

No. 6 —IMPORT BAGGAGE.

2d. Boxes soldered down, cases nailed down, and packages which may have the appearance of cargo, or containing goods not in use, although intended for personal use, and not brought, for sale, are liable to duty, such as Millinery, Musical Instruments, Saddlery, Guns, Pistols, Carriages, Wines, Spirits, Plate Glass, Crockery, must be detained. and subsequently sent to the Custom-house, in order that duty may be levied thereon in conformity to law, unless otherwise expressly passed on the baggage perwannah, or other document. In that case the address, or other distinguishing details, will be given in writing.*

3rd. Passengers, whose baggage may have been forwarded to the Custom-house, are required to apply in *writing* (for personal applications cannot be attended to), to the Collector of Customs for a Permit.

No. 7.—SHIPMENTS FROM OUT GHAUTS.

Cotton, Jute, Hemp,
grain, Sugar, etc. shipped
from ghauts other
than the Custom-house
Ghaut.

Such parties shipping with the permission of the Collector of Customs, Cotton, Jute, Hemp, Grain, Sugar, etc. from ghauts other than the Custom House Ghaut, may either make over the

* See at page 43. Mr Collector Walker's order relative to baggage, which permits each passenger, Lady and Gentleman, to take away, as baggage, *one closed case each.*

Permit to the Preventive Office on board the vessel on which such goods are to be shipped, before the goods leave the shore, or forward the Permit with the first boat-load; in either case each boat-load, not accompanied by the permit, must be protected by a boat-note, signed by the shipper or his Agent specifying the number and date of the permit, together with the number of packages in the boat.

The weight of these packages will be inserted in the permit, and should the Preventive Officer have reason to suspect that the packages contain excess weight, he may test them by weighment, if he has the means at hand, if not, he will report the circumstance to the Superintendent, who will order off scales and weights for the purpose.

After weighment, should an excess appear, the Officer will seize all packages containing excess weight, and report to the Superintendent for orders.

NO. 8.—APPLICATION FOR REMOVAL OF PREVENTIVE OFFICER FROM A SHIP.

When Merchants apply for the removal of a Preventive Officer.

When Merchants, Owners, or Commanders of vessels apply to have Preventive Officers withdrawn, on the plea of Import Cargo being wholly discharged, and not requiring to take in Export Cargo for some time, such application must be made to the Superintendent in writing, who will, if he think it advisable, issue the necessary instructions for the removal of the Officers.*

Vessels liable to search.

Commanders of vessels, or their Agents applying to have the Preventive Officer withdrawn, when Import Cargo has been discharged on account of going into dock, or not immediately requiring to take in Ex-

* In order to save the Government unnecessary expense, the Inspectors withdraw, without awaiting applications or orders to this effect, Preventive Officers from ships discharged in full,—on their ascertaining that Export Cargo is not likely to be shipped within a week.

port Cargo, with the view to relieve themselves from the charge of demurrage, to which they are liable under Section 15 of Act. XIV. of 1836, are hereby apprized, that when an Officer is re-posted, it will be his duty to search the vessel in order to satisfy himself that no cargo has been shipped during the period the vessel remained without a Preventive Officer, as authorized by Section 10 of that Act.

This Act is rendered necessary from the circumstance of opium having been detected in the act of being smuggled, even when Officers were on board.

No. 9. PARCELS FROM, OR FOR THE BOTANICAL GARDENS.

Passes from Honorable Company's Botanical Gardens.

Boxes or parcels from, or for the Honorable Company's Botanical Gardens, may be received or delivered by Preventive Officers before or after the Vessel has obtained entry, or Port-clearance, without any pass from the Custom-house, provided the contents are described to be shrubs or plants, under the signature of the superintendent of the Honorable Company's Botanic Gardens.

No. 10.—IMPORTATION OF SUGAR.

Sugar not to be imported.

Under Section 1, Act. XXXII. of 1836. no Sugar, either raw, refined, or candy, can be allowed to be landed from vessels, from any part of the world, without the special permission of the Collector of Customs, and Officers are hereby particularly cautioned to bear in mind this order, and to give notice of this prohibition to all Commanders of Vessels.*

No. 11.—FREE PASSES FOR TRIFLING ARTICLES.

Quantity and quality of articles to agree with particulars on application for shipment.

It frequently happens, that applications are made by individuals to pass a small quantity of an article to a vessel, and with

* By act VI. of 1841 neither can Rum nor Rum-Shrub, be imported without special permission of the Collector.

reference to the differing quantity specified, an order is given to examine and pass.

Officers are expected to see that the article itself as well as quantity, actually corresponds with particulars in application, and if not, to send it immediately to the Custom-house under seizure.

No. 13.

Re-landing goods.

When goods have been received on board ship, and noted on the Perwannah, it will be the duty of the Officer not to allow any portion to be re-landed, whether damaged or under any other pretext; without a *special* order from the Custom-house; and it will then be imperative on him to note on the back of the Perwannah, and in his Export Cargo-book, the particulars of such re-land, the date, number of Perwannah, by which they are shipped, marks, and numbers, etc.

Should application be made to re-land any portion after the Perwannah has been written off in full and returned to office, the Officer, after seeing the Collector's permission, will note carefully in his Export Cargo-book, as above.*

No. 14.—MARINE STORES.

Extract of a letter from the Board of Customs, under date the 4th May, 1837.

“**RULE 1st.** Marine Stores (not provisions,) in use, and originally shipped for use, (the proof to rest with the Importers,) such as old anchors, chain cables, kentledge, rigging, sails, masts, yards and empty water casks, will be exempt from duty. Old copper taken from a vessel's bottom in the port, may also be passed free of import duty.

“**Rule 2nd.** All Marine Stores, including provisions, new or old, *not* being the manufacture of Bengal, to be allowed free Export; of course if manifested as cargo, they will be entitled to the drawback provided by law.

* This Circular is not applicable to goods re-landed from vessels grounded on the way up or down the river (see page 49.)

“ Rule 3rd. A sufficiency of Marine Stores (not provisions) the produce or manufacture of Bengal, to be allowed to pass free of duty to any vessel requiring the same ; the quantity so to pass free, being left to the discretion of the Collector.”

With reference to Rule 1st. all applications to import Marine Stores, must be made in the first instance to the Collector of Customs, and Officers are prohibited from passing inwards, any Stores without a pass bearing the signature of a Covenanted Officer, or of the Superintendent.

With reference to Rules 2nd and 3rd, Officers may allow the shipment of Stores, contained in the following list without any pass, merely entering them in a separate list, to be kept for this special purpose, at the end of the Export Cargo-book. If Marine Stores not contained in, or in excess of the quantity given in the list be brought for shipment, the Officer will allow them to be taken on board, and immediately report the case to the Superintendent.

STORES.

Stores	Anchors.
	Bamboo, for Dunnage.
	Beer.
	Blocks, provided the number does not exceed 100.
	Brandy.
	Buckets.
	Buntin.
	Cables, Chain, Coir, or Rope.
	Canvas, Europe.
	Ditto Country, provide the quantity does not exceed 150 bolts.
Stores	Copper, for ship's use.
	Cordage, Rope or Twine.
	Crockery and Glass.
	Dammer.

Dungaree
 Eggs.
 Felt.
 Fire-wood
 Fruit.
 Gravel.
 Gin.
 Gunja, to the extent of one maund.
 Hay or Straw.
 Iron, for ship's use
 Kentledge.
 Lead, ditto
 Leather, Pump, provided the quantity does not exceed 12
 pieces.
 Masts.
 Mats, for Dunnage.
 Nails.
 Oakum.
 Oars.
 Onions.
 Potatoes.
 Paints,
 Planks, provided the quantity does not exceed 100.
 Pitch.
 Provisions, Fresh.
 Ditto, Salt, of all kinds, Cured in the country, or Sea im-
 ported.
 Rosin.
 Rum.
 Salt.
 Segars, not exceeding, 10,000.
 Spars.
 Spirits.
 Sails, English, or Country made.

Spun-yarn.

Sugar, not exceeding two maunds.

Table utensils.

Tallow Candles, not exceeding 1 maund.

Tar.

Tea

Tobacco, to the extent of one maund.

Varnish, black and bright.

Vegetables.

Water Casks.

Wax Candles, not exceeding one maund.

Wine.

N B.—1st. In the above have been inserted such provisions are not liable to duty on Export.

2d.—Officers may pass inward *small* quantities of Salt fish and onions belonging to the Crew, and not brought as cargo, also Cook's Slush.

NO. 15.—ACCOMMODATIONS TO OFFICERS.

Accommodations to Officers. In consequence of a letter dated 3d June 1836, from Captain Biddel, of the ship "Asia," on the subject of Accommodation and diet to the Custom-House Officer, it is hereby notified to Commanders of vessels, that it is not incumbent on them to supply officers with maintenance, diet, or provisions of any kind. They are merely required by the regulations to furnish officers with suitable shelter and sleeping accommodation, including fire for cooking purposes, and water.

The Inspectors are competent to decide upon what may be considered "suitable accommodation" for the officers.

In the event of commanders or officers of vessels refusing to afford suitable accommodation to the Officers, they will fill up a protest, with which they will be furnished, and act according to Board's orders, as contained in their letter,

dated 2nd August 1836, from which the following is extracted :—

“ Para, 3rd.—The object of the protest being to prove the act of refusal by commanders to afford the necessary accommodations to the Custom-House Officers, it will the Board thinks, be requisite that the document should, in every instance, be received from the Custom-House Officers, and delivered to the Officer then in charge of the ship by the Inspector of the division within which, the act of refusal occurred, at the time the latter officer visits the vessel. The Custom-House Officer however, need not wait the arrival of the Inspector before drawing up his protest. He should do that, and read it, or state the substance of it, to the Captain, or Officer in command, before the Inspector arrives ; but he will wait the Inspector’s arrival for the delivery of the document. The Inspector will be careful before delivery of the document, to satisfy himself of the propriety of the measure, and to affix his official signature to the Protest, in confirmation of the same, noting also the hour and date of its delivery. He will then report the circumstance to you. Should the Inspector not have been able to deliver the protest to the Master of the Vessel in person, you will be so good as to send notice to that individual at his agent’s or his residence if known on shore, that the protest has been delivered to the Officer in command on board, and that the vessel has come under the penalties prescribed by law”*

No. 18.

Extract of a letter to the Master Attendant from the Secretary to the Marine Board, dated 6th July, 1827.

Gunpowder

“ I am directed to inform you, to instruct

* Preventive Officers are occasionally called upon by Commanders of vessels to give up their accommodations, (with a view to the cabins being assigned to passengers or filled with freight) some few days previous to the ship’s sailing, but it is optional with the Preventive Officers to comply with such requisition, as under Act XIV. of 1836, they are entitled to suitable accommodation so long as they remain in official charge of a vessel

Pilots to warn Commanders to land only such Gunpowder at Moyapore magazine, as is intended for ship's use; that intended for sale, is to be brought up to Calcutta, and lodged in the Howrah magazine."

Preventive Officers are accordingly hereby directed to allow gunpowder for ship's use to be landed at Moyapore magazine, from vessels proceeding up the river; and to permit cargo gunpowder to be brought up, and deposited at the Howrah magazine, reporting the latter circumstance whenever it may occur.

No. 19.

Certificate of shipment to be granted on bills of lading for Goods on which the Honorable Company have made advances

Preventive Officers are requested to certify, on the back of the Bills of Lading, to the shipment of goods, on which Government may have made advances, in the following manner:—

lowing manner:—

"GOODS ACTUALLY SHIPPED."

A. B.

Preventive Officer.

It will be the business of the Shipper to apply to the Preventive Officer on board for this Certificate, and also to point out the particular Perwannahs, under which the Shipments may have been made. The Preventive Officer will also make an entry in his Cargo book;—

"Certificate granted for goods shipped under Perwannah No. _____ of _____."

No. 22.

Opening cargo packages on board Ship.

When parties interested in the Cargo of a vessel, or others, desire to break open any packages on board, the Officer will remonstrate against the measure, and immediately report the circumstance for orders.

This is intended to apply to Cargo intended for importation, and not to Stores.

No. 23.

Cargo discharged or received at several parts of the vessel to be attended to by an extra officer.

Officers do not seem to be aware that they are neglecting the interests of Government, which they are employed specially to protect, by allowing cargo to be discharged or received at more parts of the vessel than they can take a correct account of.*

When such an arrangement is contemplated by the Commanding Officer, it will be the duty of the Preventive Officer to exhibit this order, and protest against the proceeding ; should this fail in effect, the Preventive Officer will immediately report the circumstance to the Superintendent who will send off extra assistance, at the expense of the vessel, to superintend the business, that cannot be done satisfactorily by one officer.

No. 24.

Boat-notes for Out-passes.

For all goods passed out of a vessel under Perwannah, or Out-pass, a Boat-note, as per form No. 2†, is to accompany each dispatch from the ship to the godowns of the importers.

* This rule is sometimes relaxed, for instance, in discharging coals iron &c. and in the receipt of rice, sugar, saltpetre &c. under orders, of course, of the Collector.

† Form of Boat-note No. 2. of which a supply will be furnished to each Preventive Officer on board an importing ship.

Form No. 2.

Boat note No.

This Boat note protects the undermentioned goods from the _____ Captain _____ direct to the godowns of _____ passed by I. R. No. _____ of the _____ 18 _____

Marks and numbers upon the packages	Description of packages.	Description of goods.	Name of Consignee.	To whom delivered.

On board the _____
The _____ 18 _____

Officer on board
Preventive Officer.

Unless special permission to the contrary is given, imported Goods protected by Out-passes, are not to be sent in the same boat with goods dispatched to the Custom-house in the ordinary way, and each boat is to be protected by one Boat-note only.

No. 26.

Ship's Commanding Officer's Receipt for the shipment of Country Rum to be countersigned by Preventive Officers.

In all shipments of Country Rum, whether in small quantities (say one or two hogsheads,) as Stores, or in large quantities as cargo, the Preventive Officer on board will countersign the *Ship's Commanding Officer's receipt for the Rum*, whenever he is requested to do so by the shipper.*

No. 27.

Smuggled Opium. Instances having occurred on which smuggled Opium has been discovered packed in Passengers' and seamen's clothes' chests, Preventive Officers are hereby ordered to strictly examine all packages of this description when shipped upon vessels bound to the Mauritius, to Penang, Malacca, Singapore, China, &c.†

No. 29.

Native Passengers. Preventive Officers in official charge of vessels loading for the Mauritius, Bourbon, New South Wales, the West Indies, or any other part of the World to which Natives of India are likely to be taken, are hereby strictly enjoined to prevent the embarkation of any Natives, whether going on board as passengers, or as native servants, *beyond the number specified in a "list,"* which will be sent from this Department on the outward clearance of the vessel.

2nd. On leaving his vessel either at Cooly Bazar or at Diamond Harbour, the Preventive Officer will be careful to make

* Vide order of the Collector of Customs, dated 27th February 1844.

† See Collectors' letter to the Superintendent No. 391. dated 27th October 1845.

over the above "list" to the Pilot in charge, taking his receipt for the same.

3rd. It being the object of Government to prevent the illegal deportation of the Natives of this country, Preventive Officers will consider it to be a paramount duty to prevent, to the best of their ability, the shipment of any Native, unless written authority for such shipment is produced.

4th. This Circular is not considered as applicable to the cases of Native Pilgrims proceeding to their respective shrines by vessels clearing out for the Gulph and Red Sea. But it is particularly intended for the protection of Natives who may be taken on board, under false pretences, and detained on board against their wills.

RULES FOR GUIDANCE OF WHARF TIDE-WAITERS - IMPORT AND EXPORT WHARFS.

Marks and numbers to be inserted in Chellauns.

1. No Chellauns for goods to be attended to on the Wharfs, unless the marks and numbers or directions on the packages be specifically stated on the Applications or Chellauns.

Indefinite Reports not allowed.

2. No indefinite or general reports will be allowed (with the following exceptions) it will not do to say, "a quantity of boxes, casks, bales, packages, &c. or marks and numbers correct as far as can be seen." The exact number of boxes, bales, &c., must be stated after careful counting, and it is the duty of the Merchant so to place his packages, &c., that the Tide-Waiters may not only count them, but likewise see that the marks and numbers on them correspond with those given in the Chellaun.

Exceptions to the above Rule.

Exceptions to above

Goods of one quality, and packed in bags of one size, such as—

Saltpetre,
Betelnut,

Linseed, and all Oil Seed,
Horn Tips and Deer Horns in bags.

Alum,	Dates,
Cutch,	Soap,
Sugar,	Pepper
Ginger,	Turmeric,
Gunnies and Bales,	Munjcet
Hemp,	Putchuck,
Jute	Arsenic

Mats of Empty Bottles

Generally exported in large quantities, may be reported on as "marks and numbers as far as can be seen correct." With regard to goods which are not in any sort of package, but loose, and in bulk, the Tide Waiters may continue to report "a quantity on the wharf."

Size of package or cask to be reported. 3. On reporting on cases or casks of Wine, Spirits, Liquors, &c. the Tide-Waiters must be careful in specifying the sizes of the cases or casks, viz.

Ten cases of *one dozen* each,
Three ditto, of *three ditto* ditto,
Eight ditto of *six ditto* ditto,

or

Two Hogsheads,
Three Buts, or Pipes, &c.

Size of package. 4. In all cases the Tide-Waiters' report on weighable goods contained in boxes, packages, and bags &c., must state "all of one size," or else "of different sizes."

Weight in words at length to be given. 5. No weighment to be made on the wharf, unless the applicant shall have previously inserted in his chellaun weight in words at length, as well as in figures—Every Tide-Waiter receiving a chellaun for weighable goods shall sign his initials close to the weight entered in word at length in proof of his having seen and noticed it. In all cases where erasure or alteration appears in the words

or figures specifying the weight, the Tide-Waiter will further certify, "this erasure or alteration was made before I signed the Chellaun."

Per centage weighment.

6. If after weighment, of a per centage, it appears that the boxes, bags, &c. differ in weight, though not in appearance, the Tide-Waiter will report the circumstance. In cases of per centage weighments, where, in the same Chellaun a number of bags, &c. are entered of different marks and weights, each mark being of one size, thus—

A.	B.	10	Boxes	Mds.	30,
	C.	5	ditto,	at	20,
F.	D.	30	ditto,	at	15,

the Tide-Waiters will give a per centage of each mark.

Package to be selected by Tide-Waiters for weighment.

7. When there is a weighment for average, the Tide-Waiters are not to take any boxes, &c. that may be brought to them by Sirkars, but are to select proper packages themselves.

Tide-Waiters responsible for accuracy of weighment.

8. Tide-Waiters are held responsible for the accuracy of weighments taken and reported by them, and that all weighments are duly entered in their Weight Books, which must be neatly and correctly kept up. They must see that the weights put into the scales are correct, and that the Kyalls do correctly call out the exact weight of each draft

Merchant and Chell Mohirir to countersign weighments.

9. Tide-Waiters at the time of reporting weight of goods on Chellauns, must procure from the Merchant an agreement to the weight in writing. The Native Mohirir who keeps the check-tally in Bengalee, must also countersign the report of weighment.

Note passes for goods
passed on deposit.

10. When weighable goods are passed on deposit from the Wharf, the quantity weighed each day must be passed on the very day on which the weighment takes place, to prevent alteration of packages during the night ; if not so passed, the goods must be re-weighed.

Chellauns for goods
imported or exported
on foreign bottoms.

11. All applications for goods passing to or from foreign vessels, must be taken in the first instance to the head Tide-Waiter, who will write on the face of it the name of the Tide-Waiter who is to report and weigh.

Check to be observed
when packages exceed
50

12. In regard to packages of any kind, the number found counted and reported, provided it exceed 50 of the same kind of package in the same Chellaun, is always to be checked if on the Export Wharf, by a reference to the Export check gate Tide-Waiter for his signature before report is sent to office ; if on the Import Wharf, by a reference to the check Aumeen at the Import gate.

Check for securing
Wharfage rent.

13. The passing Tide Waiter on receiving a Perwannah, is to take notice that the date on which the packages were received into the Custom-house is inserted on the back of the Perwannah by the check officers stationed at the Import and Export check gates, to prevent goods being passed out upon which rent may be due, and all Perwannahs where it appears rent is due, must be sent to the head Tide-Waiter for orders before the goods are allowed to pass out.

Hours of attendance.

14. Tide-Waiters will remain by turns after 5. P. M. to see all the goods out of the gates, which have been marked for passing before they leave the Custom-house. The head Tide-Waiter will appoint one or more, as he thinks necessary for this purpose who are not to leave the Wharfs, without the head Tide-Waiter's permission.

APPRAISER'S DEPARTMENT.

15. After the usual report of the Tide-Waiter on the Wharf the Appraiser will call for any marks and numbers that he may wish to examine, and likewise when he may consider it necessary, to direct the reporting Tide-Waiter to select a further quantity to be sent up for examination, occasionally visiting the Wharf himself, and selecting packages.

16. All Tide-Waiters sending up packages, &c. to the Appraiser, will first mark on such packages their initials with chalk, and where packages are covered with gunnies, will rip up the gunny covering, and write their initials on the original package.

17. Any deviation from the above Rules must be sanctioned in writing by the Collector, Deputy, or Assistant; and Tide-Waiters are especially cautioned, under penalty of dismissal, strictly to observe them.

MEMO.

Table of Rates of Godown rent and Wharfage, sanctioned by the Board of Customs, under Section 16, Act 16, of 1837, and published for general information.

A Cask or Tierce of Earthen-ware, . . Rs.	1 0 0	p.	month
A Bale of Hides,	1 0 0		„
A Pipe or Butt,	1 0 0		„
A Hogshead,	0 8 0		„
A Barrel,	0 4 0		„
Small Kegs,	0 1 0		„
Twelve dozen chest.	0 8 0		„
Six „	0 4 0		„
Three „	0 2 0		„
Small Packages	0 1 0		„
A Bale of Twist	0 4 0		„
Bottle or Earthen-ware Crates,	0 4 0		„
Ditto small Ditto.	0 2 0		„

Pine Boards per 100	2 0 0	p. month
Buffaloe Horns per 1000.....	1 0 0	„
Sugar or Saltpetre per bag.	0 2 0	„
All weighable Articles per maund.....	0 1 0	„
Hire of an entire large Godown of the Double Range on the Import or Ex- port Wharf,.....	90 0 0	„
Ditto of a small Ditto.....	53 0 0	„
Ditto Single Range on north-side of Im- port Wharf Nos. 17 and 20, ..	70 0 0	„
Ditto Ditto No. 19,	60 0 0	„
Ditto Ditto No. 18 and 21, ..	50 0 0	„

Rule 1st. Goods lying on the open Wharf to be allowed to remain 14 days without incurring any charge for rent, after that period single rent, [at the rates enumerated in the above Table] to be charged for 14 days and double rent for any further number of days.

Rule 2d. Goods lying under cover to be allowed 7 days, rent free, 7 days single rent, and for any number of days in excess of that period double rent.

Rule 3d. Goods lying in the passages between the double ranges of Godowns to be allowed only one day without rent, another day single rent, and double rent for any further period.

Rule 4th. The day of landing and that of removal to be reckoned as one day.

PART II.

OFFICIAL FORMS.

Delivered to Captain _____ at _____ o'clock on
the _____ of _____ 18 ____.

Manifest of the Cargo of the (Ship, Barque, or Brig,)
from Commander, Captain under
colors.

Marks.	Nos.	Packages	Quantity of Goods.	Quantity of Goods.	Where shipped.	To whom consigned.

Received back from Captain _____ at _____
o'clock on the _____ of _____ 18 ____.

* All the 'Forms' distinguished by this mark, are furnished gratis to the parties requiring them, by the Custom-House, unless taken in duplicate, when a fee of five rupees per each duplicate will be charged on account of Government.

Form of the Manifest delivered by the Captain or Agent of a Vessel, at the Custom House at the time of Entry.

* MANIFEST of the Import Cargo of the
burthen Tons Commander, from
last from under colors.

Date of Appli- cation.	Marks & Nos	Qty.	Quality.	Where shipped	To whom consgd.	When duty paid.
NOTE.—This column is filled up by a clerk in the Import Department as the Packages are applied for.						
						This column is filled up by a clerk in the Import Department at the time of the vessel's inward clearance.

(*) FORM OF THE DECLARATION,

Appended to the Manifest at the time of a Ship's entry, signed, (with the Manifest,) in the presence of the Collector.

[This Blank will be filled up in the Import Department by the insertion of the Captain's name at length, the name of his vessel, nation and place or places from whence arrived.]

Maketh declaration, and saith that the Manifest contains, to the best of his knowledge and belief, a true and just account of all Goods and Merchandize imported on the said [Bark, Brig, or Ship]

[This space is filled up at the Custom House by the particulars of the Ship's Register, or Local Pass.]

Commander's Name.

Declaration made at the Calcutta Government Custom-House,
this day of A. D. 18 .
before me.

Collector of Customs.

Copy of the *Boat Note*, Form No. 1, which protects Goods from the Vessel to the Custom-House.

(*) *BOAT NOTE No.*

To the Collector of Government Customs,

SIR,

Be pleased to receive the undermentioned Goods from the Captain .

Number of Packages.	Description of Goods.	Mks and No. upon Packages.	Names of Consignees.	Name of the Manjee of the Cargo Boat.
	18—		A. B. C. D.	Officer on Board Commanding Officer.

COPY OF THE BOAT NOTE, FORM NO. 2, WHICH PROTECTS, UNDER OUT PASSES GOODS FROM THE SHIP TO THE GODOWNS OF THE IMPORTERS.

(*) *Boat Note No.*

This Boat Note protects the undermentioned Goods from the Captain direct to the Godowns of passed by I. R. No. of the 18 .

Marks and Nos. upon the Packages.	Description of Packages.	Description of Goods.	Names of Consignees	To whom delivered.

On Board _____ }
The _____ 18— }

Officer on Board.

Preventive Officer.

Form of Application for passing Free and Dutiable Goods on their Importation through the Custom-House.

To the Collector of Government Customs,

SIR,

Be pleased to grant a Permit to pass into Town, the undermentioned Goods, landed from the
 Captain
 from

Number and Description of Packages.	Marks and Numbers upon Packages.	Description of Goods and contents of each Package.	Total Quantity of Goods.	Rates of value in Co's Rs. of each class and description of Goods.	Total value in Co's Rs. of each class and description of Goods.	Name of Proprietor, Importer or consignee.

* I (or we) do hereby declare that the Goods above specified are of the growth, produce, or manufacture of _____, and that
 Rupees (_____) as witness
 Declared value _____ day of _____ 18 .

Appraiser

(Signature of Applicant)
 Duly authorized to act on behalf of

* On the Importation of Free Goods, or for Goods enumerated in the Table of Rates, this declaration is omitted.

† Duty or Free as the case may be.
‡ If Tranship Pass from the Ship to the Ship If Goods are
to be taken direct into Town, Pass from the Ship into Town, &c.

IMPORT APPLICATION (No. 1, being the one on which Deposit is first taken) FOR PASSING GOODS ON DEPOSIT.

The same as the form at Page 71 for passing free and duty Goods, with this alteration, that instead of the words, please permit 'to pass into town,' the words to 'pass on Deposit' are inserted.

To clear Deposit, a similar form is observed with the words 'As per Deposit No. ——— of the ———' written on its face in the same column headed 'Name of the Consignee.'

* FORM OF RECEIPT GRANTED BY THE CUSTOM-HOUSE FOR DEPOSITS.

No.	No.	Government Customs the Received from the sum of Co.'s Rupees being a Deposit for duty on Imported per	of	
				Captain, Colours,
		under		
Settled this,		and if the duty shall not be paid within three months from the date of Affidavit annexed to the Manifest(viz. the of) the Deposit shall become forfeited to the Honourable Company. Co.'s Rs.		

Received.

Collr. of Govt. Customs.
Cash-keeper.

Form of Application for the Clearance of a Vessel in the
Import Department.

To the Collector of Government Customs,

SIR,

The Captain
from having now discharged her
Import Cargo, shall feel obliged by your granting her the
usual Import Clearance.

SIR,

Your obedient Servant,

CALCUTTA,

18 .

Copy of letter addressed to the Commander of a vessel, when in the clearance of his vessel in the Import Department, any of the packages inserted in his Import Manifest appear to be unaccounted for.

To Captain

of the

SIR,

You are hereby informed, that Port Clearance cannot be granted to you until the undermentioned Goods, inserted in your Import Manifest, are accounted for. Production of receipted Bills of Lading for Goods due on the Manifest, cannot be permitted.

I am,

SIR,

Your most obedient Servant,

CALCUTTA,
Government Custom House } Collector of Government Customs.
the

(*) *Import Certificate.*

Certified that the
Captain under Colours, has accounted
for all her Inward Cargo as per document retained
to be made over with the Ledger.

No. of 18 .

CALCUTTA,
Government Custom House, }
The day of
18 .) *Import Supervisor.*

OPEN STORE PASS.

For the
As per

Agreement, Dated 18
Captain

List of Articles to be received by the Customs Officer on Board as Stores, and to be entered in open Pass for Settlement of Duty, under orders from the Board of Customs, dated 21st July 1836.
Note—*First*.—As this is only for such stores as may be liable to Duty it is not the intention of the Collector that the Free Stores, enumerated in Circular No. 14, of the printed Rules, should be here inserted, or stores sent on Board under a common pass.

Second.—Should Articles be sent off as stores, not mentioned in this list, or the free list, but which appear to be really shipped as Stores, the Customs Officer will extend his list accordingly.

Superintendent of the Preventive Service

Dates of Receipt.		Remarks.														
Month.....	Date.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Maunds.	No.	Bolts.	Maunds.	Maunds.	Maunds or Bags.	Maunds.	Pieces.	Gallons.	No.	Maunds.	Quty.	Maunds.	Maunds.	Maunds.
		Biscuits.	Blocks in excess of 100.	Canvas Country in excess of 150 Hrs.	Flour.	Ghee.	Gram.	Hogs lard.	Leather in excess of 12 pieces.	Oils Country.	Planks in excess of 100.	Sugar in excess of 2 maunds.	Segars in excess of 1000.	Tallow Candles in excess of one md.	Tobacco in excess of one maund.	Wax Candles in excess of one md.

Form of *Engagement* to which the Commander of a vessel must subscribe in the presence of the Import or Export Supervisor, before he can ship stores under the open *Store Pass*.

(*) In order to avail myself of the privilege granted by the Board of Customs, under date the 21st. July 1836, for the shipment of stores subject to duty, without a pass, I hereby engage on behalf of the Vessel and her owners, before claiming Port Clearance to pay up to the Collector of Government Customs all duties on Stores so Exported, and which may appear in the List of Open Pass kept for that purpose by the Preventive Officer on board my Vessel, and I further agree to the levy of those duties on such valuation as the Custom House Appraiser may deem fair.

CALCUTTA, }

Commander of the

Form of Export Application for free and duty Goods.
To the Collector of Customs,

SIR,

Be pleased to pass to the (Ship or Brig, and Name)
Commander under Colours, bound to
(*—————)

Your's obediently.

Marks and Numbers of Packages.	No. and sort of Packages	Quality of Goods.	Quantity	Rate of Value.	Total Value.	Remarks.
						†

* Here, if the Goods are Exported free under claim to Drawback or Certificate must appear the words ' Drawback, (or Certificate) required.'

† And in this Column, the words, ' Imported per Ship——from——as per Import Duty Register No.——dated——.'

Copy of Bill which is presented to Exporters for the amount of Duty leviable upon their Exports.

----- Dr,

To Government Customs.

Exported per ----- for -----

--	--	--	--	--

Company's Rupees,

Duty @

E. D. (or Free) Rs. No.*

Errors Excepted,
Received.

Collector of Government Customs.

Calcutta Government Custom-House,

The ----- of ----- 18 .

(*) Form of Perwannah or Pass for Goods Exported by Sea.
No. 1.

Pass for Goods to be Exported by Sea from Calcutta to the

[Here enter description of the Export, packages
marks and Nos. &c. as per application.]

Govt. Custom House.

From the Wharf.

The of 18 .

† Export Register No.

Collector of Government Customs.

Passed on the

By me

Tidewaiter.

* Exporters must be careful in keeping a memorandum of this No. with reference to the certificates for other Presidencies which they get from the Export Department.

† British, or foreign, Duty or Free, as the case may be. This No. corresponds with that mentioned in the Duty Bill, but as on the Exportation of Free Goods no Bill is made out, Exporters had better be careful in keeping a memorandum of this No. from the Perwannah, (which is an Office record) as it must also be quoted as well as the *Import* No. on application for Drawback and Certificates.

FORM OF PERWANNAH OF PASS, issued on the *Exportation of Cotton* from the Cotton Screws.

(*) Pass for Cotton to be EXPORTED by Sea from Calcutta to the

The Preventive Officer on board will see that the Cotton Bales, herein specified, correspond with the represented weight, and Marks. This Perwannah will be despatched with the first boat load, and it will bear the countersignature, of the Superintendent of the Screws, named

who will have despatched the Bales. Any Goods or Bales in the Boat, not protected by this Perwannah the Preventive Officer will detain on board reporting the same without delay. The contents of each boat must be endorsed on this document, and returned to office as soon as the quantity which it protects has been received on board. The Preventive Officer on board is at liberty to weigh one or more Bales if he should have cause for doubting the agreement of weight with that specified on the Perwannah and on the Bales.

Collector of Customs.

From

Collector of Government Customs.

Calcutta Custom House,
The of 18 }

BRITISH Export Register No.

Passed on the

By me

(Superintendent of the Cotton Screws.)

FORM OF APPLICATION FOR SUGAR CERTIFICATE.

To

The Collector of Government Customs,

SIR,

Please to grant the usual Certificate for the un-
dermentioned Sugar, shipped per Captain
bound to under
Colours.

[

]

NOTE.—In the above Blank, state particulars of Shipment, number of Bags, Marks, and Nos. and Weight. Also Export Register No. under which the Sugar was Exported ; and lastly, the particulars of the Mofussil Certificate.

Mr.

(*Shipper's name, if shipped by a Firm—the name of any one of the Partners,*) will make the usual declaration.

Your obedient Servant,

CALCUTTA,

18.

.

the Shipper of the Sugar herein-under described, a Certificate
under the hand and Seal of

in the Territories subject to the Government of the Presidency at Fort William in Bengal, which Certificate certifies that the said Sugar is of the produce of the said District, and that the importation of Foreign Sugar, or Sugar, the growth of any British possession into which Foreign Sugar can be legally imported, is prohibited into the District.

Quantity.	Quality.	Number and Denomination of Packages	Name of the Ship	Name of the Master of the Ship
Dated the	Calcutta of	18.	Collector of	Customs.

the

Dated Calcutta
of

18.

Collector of Customs.

FORM OF OPIUM CERTIFICATE.

As granted by the Board of Opium.

IMMEDIATE SHIPMENT.

Certificate issued for Opium purchased at the Hon'ble Company's Sales. To be in force four days from this date.

No.

This is to certify that Opium, according to the following particulars, was purchased by
in the

No. of Lot per Sale Book.	No. of Chest purchased	Cost of the Opi- um per Chest.	Marks on Chests.	Produce of what a- gency.	When to be ship- ped.	Name of present Owners.

Register and Accountant.

Deputy Accountant

Serashtadar.

*Board of Customs,
Salt and Opium,
the*

18

}

CERTIFICATE, No. III.

Government Custom House, Calcutta, the

18 .

* This is to certify that the undermentioned Articles exported by _____ were imported at this Presidency free of Duty agreeably to _____

On what Vessel imported.	From whence	Marks No., & Packages.	Quantity or weight.	Quality of Goods.	Amount Value of Goods.

Being Imported under protection of Certificate.
No.—which exhibited the Amount Duty levied at that Custom
House to exceed that chargeable here, this Importation was
consequently entitled to Free Registry.

Amount of Duty retained at

Collector of Customs.

MEMORANDUM.—The Application for *Certificate of Duty paid* on the Export side of the Custom House is similar to that for the Import side, see Page 83.

FORM OF CERTIFICATE.

Calcutta, Government Custom House, the of 18 .

(*) This is to Certify that the Honorable Company's Export Duty at the rate herein specified, has been received at this Presidency on the undermentioned
Shipped by

From whence	Marks and numbers	Packa- ges.	Quanti- ty or weight.	Quality of Goods.	Amount Value of Goods.	Rate of Duty	Amount of Duty Received.

FORM OF APPLICATION FOR CERTIFICATE OF THE IMPORTATION OF GOODS AND FOREIGN PROVISIONS, granted by the Collector of Customs.

To the Collector of Government Customs,

SIR,

Be pleased to grant a Certificate of Import into Calcutta, of — of — per — Captain — from — as per — I. R. No. — of 18 .

SIR,

Your most obedient Servant,

CALCUTTA, — 18 .

(*) FORM OF COAL AND FOREIGN PROVISIONS CERTIFICATE.

Calcutta,

Custom House,

It is hereby Certified that

duly entered and regularly passed through this Custom House,
the undermentioned Articles, Imported by the Ship

Captain
under

from
Colours

viz.

Given in

at the Calcutta
day of

Government Custom House, this

in the year of our Lord

One thousand, eight hundred, and

Registered,

Import Supervisor.

Collector of Government Customs.

Form of APPLICATION FOR DRAWBACK CERTIFICATE.

To the Collector of Government Customs,

SIR,

Be pleased to grant a Certificate for Drawback on the following Goods shipped by ——— on board the ——— bound to ——— under ——— Colours.

Sir,

Your obedient Servant,

CALCUTTA, ————18 .

Marks and Numbers of Packages.	Export Register, Number and Date.	Description of Goods.
	<p>This the Claimant must furnish; and here again we beg to draw his attention to the Memorandum on the 'Form for Export Perwannah.' Page 77 relative to the preservation of this No.</p>	

(*) Form of the DRAWBACK CERTIFICATE.

No. _____ of 18 _____
 For Goods Imported by _____
 _____ Government Custom House _____
 _____ Calcutta, _____ 18 _____

WHEREAS, _____
 made application for the Export to _____
 of _____

_____ on the _____
 under Export Register No. _____ of _____ I hereby
 certify, that the said _____
 or _____ Representatives or Assignees are entitled to receive
 as Drawback the Sum of Company's Rupees (_____)

or such part of this Sum as shall appear to be justly due on
 account of the above Shipment. The Drawback so claimable
 is payable on the receipt of official intimation that the Vessel
 has proceeded to Sea, from Saugor with her Pilot.

Examined and Registered.

Drawback Supervisor.

Noted.

Collector of Government Customs.

Form of CERTIFICATE TO PROTECT SPICES, the produce of the Company's settlements in the Straits, from the payment of duty on their Importation here, under Government Notification, dated 29th June, 1836.

These are to Certify that _____
 _____ this day appeared before me _____
 and solemnly declared, that the Spices, contained in _____
 marked and numbered as below to be Exported by the said
 _____ upon the _____ whereof _____ is the mas-
 ter and bound for Calcutta _____ is really and bonâ fide
 the produce of _____

No. & Description of Packages	Marks and Nos. of Packages.	Weights.	Remarks.

Register of Imports and Exports.

Prince of Wales' Island
 Office of Registry of Imports
 and Exports.

The day of 18 .

NOTE.—There is no particular form of Certificate to protect the importation of Spices from Her Majesty's Settlements.

The above Certificate must be presented *with* the Application to Import the Spices.

Copy of Bond granted by Parties working under *Licensed Distilleries*, under the 1st Section of the *Rules relative to the Bonding of Rum*. See Index for these rules.

NOTE.—Under the 6th Section of the above Rules, the Bond is taken by the Board of Customs, Salt and Opium, who send Copies of it to the Collector of Customs at Calcutta.

(*) Registered as No. _____ of 18 _____, in the Office of the Board of Customs, Salt and Opium, on the _____ of 18 _____.

KNOW all men by these presents, that we _____

of _____

are jointly and severally held and firmly bound unto the Honorable the East India Company, in the sum of Company's Rs. _____

_____ to be paid to the said East India Company, or their certain Attorney, Agents, Successors or Assigns, for which payment well and truly to be made, we jointly and severally bind ourselves and each of us binds himself and each and every of our respective Heirs, Administrators, and Representatives by these presents, sealed with our respective Seals, dated the _____ day of _____ in the year of Christ, One Thousand, eight hundred and _____

Whereas, the above bounden _____

justly and truly indebted to the said East India Company in the sum of Company's Rupees _____

being the amount of Consolidated Still-head and Abkarry Duty

payable to the East India Company at the rate of eight annas per gallon on _____ gallons of Rum manufactured at _____ which the said _____

have been allowed to remove thence direct to Calcutta, without having paid the amount of such Duty, but in lieu thereof the above written obligation has been accepted by the said East India Company, the said _____

binding themselves, their Heirs, Executors, Administrators, and Representatives, to pay to the said East India Company, their Successors or Assigns, eight annas per gallon for so much thereof as shall not be exported by sea within the space of four calendar months from the date of these presents. Now the condition of this obligation is such, that, if the above bounden

his or their Heirs, Executors, Administrators, or Representatives, or some one of them do and shall at the expiration of four calendar months from the date of this obligation, well and truly pay or cause to be paid to the said East India Company, their Successors or Assigns, eight annas per gallon for all or any portion of the above-mentioned Rum, which shall not have been then exported by sea (of which exportation every due proof shall be given by the said _____)

to the Secretary to the Board of Customs Salt and Opium) at Calcutta, aforesaid. Then this obligation to be void, otherwise to remain in full force and virtue.

Sealed and delivered.

A true Copy.

(Signed) _____

Secretary, Board of Customs, &c.

Memoranda on the back of the Bond.

N. B.—Rum brought to the Custom-House, below London Proof, is confiscable to Government.

The Export Duty on Bonded Rum remains leviable by the Custom House under the Regulations in force.

Parties removing Rum under this Bond from the Mofussil Distilleries, will be guided by Rules, dated ————— furnished from the office of Board of Customs, Salt and Opium, previous to the execution of this Bond.

APPLICATION TO PASS GOODS FROM THE SHIP TO THE BONDING WAREHOUSE—Similar to 'Import Application Form' see Page 71, with this exception, in the heading, 'For, please permit to pass *into Town*,' read 'to pass into *the Bonded Warehouse*,' and the Application must be countersigned by *the Warehouse-keeper*.

TO CLEAR FROM THE WAREHOUSE, FOR IMPORTATION.—'Please pass from the Warehouse into Town,' &c. and as before.

TO EXPORT FROM THE WAREHOUSE.

'Please pass from the Warehouse to the ———— Captain ————,' &c. and then as shewn in the Application for the Exportation of Free and Duty Goods, see Page 75.

FORM OF APPLICATION FOR THE CLEARANCE, IN THE EXPORT DEPARTMENT, OF VESSELS, BOUND TO THE UNITED KINGDOM.

To the Collector of Government Customs,

SIR,

— beg to hand you a Certificate of the Import Clearance of the ———— Captain ————

Form of the ASIATIC CERTIFICATE, filed at the Custom House, with the Export Manifests of all *British* Vessels, clearing out for Great Britain, and for places beyond the *limits of the Company's Charter*.*

This is to Certify, that there are no Lascars or Asiatic Seamen on board the _____ Master, according to the list of Ship's Company, sworn to at the Police Office.

Master Attendant.

Fort William,
Master Attendant's Office, the 18 .

Form of the DECLARATION to the correctness of this Manifest, made by a Commander before obtaining his Port Clearance.

(*) No. —

Commander of the
Personally appeared, and declared that this Manifest, contains the truth, the whole truth, and nothing but the truth, as to the Articles shipped on this vessel, according to the best of his knowledge and belief

Declared at the Calcutta Government Custom House, this
day of

Before me

Commander.

Collector of Customs.

Form of the APPLICATION, WHICH IS IN ITSELF, the Manifest, for the Clearance outwards of all Country Traders and Foreign Vessels.

* See Index for the orders of Government, dated 31st January, 1828, regarding these Certificates.

To the Collector of Government Customs,

SIR,

Please to grant a Port Clearance for the
Burthen Tons under Colours, Commander
bound to with the following goods.

SIR,

Your obedient servant,

CALCUTTA,

Police Certificate, No of 18 .

LIST OF THE EXPORT CARGO.

Marks and Numbers.	Quality and Quantity.	By whom Shipped.	Destination.

NOTE.—Independent of the *two Manifests*, and the *Port Clearance*, all British Vessels bound to Great Britain and to places beyond the limits of the Company's Charter, if they take Cargo for intermediate Ports within the limits of the Company's Charter, must have an additional Manifest similar to this form, for such Cargo.

THE PORT CLEARANCE AS GRANTED TO ALL OUTWARD BOUND
VESSELS.

(*) No.

Fort William



Port Clearance.

for the
burthen
bound to

Tons under

Colours,

This is to Certify to whom it may concern that the owners of the abovementioned Vessel have rendered an account of her Import and Export Cargo, and have complied with all the Regulations of this Port.

Duty		Free
	Not entitled to Drawback.	Entitled to Drawback.

Collector of Government Customs.

*Government Custom House,
Calcutta, the of 183 .*

Table of Fixed allowable Tare granted at the Calcutta Custom-House on the description of Packages.

ON GOODS IMPORTED BY SEA.

Articles.	Description of Packages.	Tare Md. sr. ck.
Alum. in single	Robbin weighing 1 md.	10
	" " 1½	1
	" " 2	1 8
	Box " 1	6
Almond. in single	" " 2	10
	Robbin " 1	2
	" " 2	4
	" " 3	6
	" " 4	8
	" " 5	10
	" " 1	2
	" " 2	4
Aloes..... in single	" " 3	6
	" " 4	8
	" " 5	10
	ask " 4	25
	" " 5	30
	Robbin " 2	5
	" " 3	7
	" " 4	9
Acker- curra or } in single Pellitory }	" " 5	10
	" " 6	12
	Bag single " 1	12
	" double " 1	8
Aniseed Star or Anise	Robbin single wg. 1	3
	" do do 2	5
	Box weighing 2	14
	" " 3	18
Antimony or Soormah	Bag double 2	1 8
	" " weighing 3	2
	Robbin double wg. 3	4
	" do weighing 4	5
	" " 5	6

<i>Articles.</i>	<i>Description of Packages.</i>	<i>Tare.</i> <i>Md. sr. ck.</i>
Arrowroot	Box weighing 1 md.	10 "
	" " 2 "	18 "
	" " 3 "	25 "
Arsenic yellow,	Bag single " 1 "	1 "
	" double " 2 "	1 8
	Box " 1 pecul	3 "
	" " 2 "	5 "
Barrels and Casks ..	Weighing 1 md.	10 "
	" 2 "	20 "
	" 3 "	25 "
	" 4 "	30 "
Bhedannah or Quince Seed.....	Robbin double wg. 1 "	5 "
	" do " 2 "	9 "
	" do " 3 "	12 "
	Box do " 4 "	30 "
	" do " 5 "	35 "
Beetlenuts,	Bag single " 1 "	12 "
	" double " 1 "	9 "
	Box " 1 "	8 "
Benjamin or Loban	" " 1½ "	12 "
	" " 2 "	16 "
Bottles (result of ac- tual weighment of one dozen)	Quart English.....	12 "
	Pint ditto.....	6 "
	Quart French.....	8 "
	Pint ditto.....	4 "
	Robbin weighing 1 "	2 "
	" " 2 "	4 "
	" " 3 "	6 "
	" " 4 "	8 "
Brimstone	Cask and Box wg. 2 "	14 6
	" " 3 "	18 4
	" " 4 "	24 "
	" " 5 "	30 "
	Butt.....	20 "
	Box weighing 30 seers.	8 a 10 "
Camphor	" " 1½ "	14 a 16 "
	Tub " ½ "	15 "
Carbah or Gumcopal	Double Robbin wg. 2 "	7 a 10 "
	" " 3 "	10 a 15 "

<i>Articles.</i>	<i>Description of Packages.</i>	<i>Tare.</i>		
		<i>Md.</i>	<i>sr.</i>	<i>ck.</i>
Carbah or Gumcopal	Chest weighing 2 mds.	"	20	0
	" " 3 "	"	26	0
	" " 4 "	"	32	0
	Bag Single wg. 1 "	"	2	0
	" " 2 "	"	3	0
	Robbin " 1 "	"	3	0
Cardimums	" " 2 "	"	5	0
	Box " 2 "	"	24	0
	" " 3 "	"	30	0
	Bundle Packed in Mat & Skin weighing } 1 "	"	5	0
	" " 1½ "	"	7	0
Cassia	Box " ½ peculs	"	8	0
	" " 1 "	"	13	0
	" " 2 mds.	"	12	0
Cassia Beed.	" " 3 "	"	16	0
	Robbin Single 1 "	"	3	0
	" " 2 "	"	5	0
	Bag single	"	0	12
	" double	"	1	8
Chalk	Robbin single wg. 2 mds.	"	3	0
	" " 3 "	"	5	0
	Box " ½ pecul	"	5	0
	" " 1 "	"	8	0
Cinnamon	Bale " 100 lbs.	"	4	0
	" " 150 "	"	5	0
	Bag Single wg. 1 md.	"	0	12
China Root.	Basket " ½ "	"	8	0
	Robbin " ½ "	"	7	0
	Bag Single,, 30 Seers	"	0	12
	" double,, 30 "	"	1	8
	Mat Bag Single	"	1	8
Cloves	" double	"	3	0
	Chest " 1½ md.	"	16	0
	" " 2 "	"	22	0
	" " 3 "	"	35	0
Cochineal	Robbin double wg. 1 "	"	6	0
	" " 2 "	"	10	0
	Chest " 1 "	"	10	0

<i>Articles.</i>	<i>Description of Packages.</i>	<i>Tare.</i>		
		<i>Md.</i>	<i>sr.</i>	<i>ck.</i>
Cochineal	Chest double wg. 2 mds.	"	20	0
	Bag Single wg. 1 "	"	0	12
	" double wg. 1 "	"	1	8
	Robbin double wg. 2 "	"	5	0
	" " 3 "	"	7	0
Coffee.....	" " 4 "	"	9	0
	" " 5 "	"	12	0
	" " 6 "	"	15	0
	Frazil " 10 Seers	"	0	8
	" " 20 "	"	1	0
	Box & Keg wg. 2 mds.	"	14	0
Copperas or Heracus	" " 3 "	"	20	0
	Robin single 2 "	"	4	0
	" " 3 "	"	6	0
	Bag single " "	"	0	12
Cowries	" double " "	"	1	8
	Robbin " 2 "	"	4	0
	" " 3 "	"	6	0
	Robbin " 1 "	"	2	0
Cutch Pegue	" " 2 "	"	3	0
	Basket " 1 "	"	3	0
	" " 2 "	"	4	0
	Bag single " 1 "	"	0	12
Cutch Gambier	" double " 1 "	"	1	8
	Basket " 1 "	"	3	0
	" " 2 "	"	4	0
	Robbin " 1 "	"	3	0
	" " 2 "	"	4	0
	" " 2 "	"	5	0
Columbo Root	" " 3 "	"	7	0
	" " 4 "	"	9	0
	Box " 2 "	"	20	0
	" " 3 "	"	26	0
	Bag single " 1 "	"	0	12
Cumlagorey	" double " 1 "	"	1	8
	" " 2 "	"	3	0
	Box " 1 "	"	12	0
	" " 2 "	"	20	0

<i>Articles.</i>	<i>Description of Packages.</i>	<i>Tare.</i>		
		Md.	sr.	ck.
Cummin seeds	Cloth bg. covered with Gunny } 3 mds.	"	3	0
	Wharftare made 27th May 40 by Mr. H. Jenkins } 20 srs.	"		
	Box weighing	"	0	0
Copper, Japan	Box weighing	2 mds.	3 a	5 0
	" "	3 "	4 a	6 0
	Tub "	2 "	"	4 0
	" "	3 "	"	5 0
Copper, sheet	Box "	3 "	"	10 0
	" "	4 "	"	11 0
	" "	5 "	"	12 0
	" "	6 "	"	14 0
	" "	7 "	"	16 0
	Barrel "	1 "	"	6 0
Copper Nails	" "	2 "	"	10 0
	" "	3 "	"	13 0
	" "	4 "	"	17 0
	" "	5 "	"	20 0
	" "	6 "	"	24 0
	Cask "	10 "	"	1 0 0
Copper, Old	Robbin "	3 "	"	6 0
	" "	4 "	"	8 0
	" "	5 "	"	10 0
	Cask "	5 "	"	24 0
	" "	6 "	"	28 0
	" "	7 "	"	30 0
	" "	8 "	"	32 0
	Bag Single wg.	30 Scers	"	1 8
Cubeb or Cubab Cheenee ..	" " "	1 md.	"	2 0
	" double wg.	1 "	"	3 0
	Box " 1 to 1½	" "	"	16 0
	" " 2 to 2½	" "	"	22 0
	Robbin double wg.	1 "	"	4 0
Cotton, Turkey Red Twist	" " "	2 "	"	7 0
	Bag single wg.	1 md.	"	10 0
	" " "	4 "	"	12 0
	" " "	5 "	"	15 0

Articles.	Description of Packages.	Tare		
		Md.	sr.	ck.
Corrosive Sublimate or Rus. Camphor. .	Chakey covered with Skin } „ 10 seers	„	0	2
	„ „ 20 „	„	0	4
	„ „ 30 „	„	0	6
	Bag single „	„	0	12
Dammer	„ double „	„	1	8
	Robbin „ 2 mds.	„	3	0
	„ „ 3 „	„	5	0
	Basket „ 2 „	„	3	0
	„ „ 3 „	„	5	0
Date	Robbin „ 1 „	„	2	0
	„ „ 2 „	„	4	0
	„ „ 3 „	„	6	0
	„ „ 4 „	„	8	0
	„ „ 5 „	„	10	0
Date, Wet	„ „ 1 „	„	2	0
	„ „ 2 „	„	4	0
	„ „ 1 „	„	8	0
	Jar „ 10 seers	„	2	0
	„ „ 5 „	„	1	0
Dragon's Blood	Bag single „ 1 md.	„	0	12
	„ double „ 1 „	„	1	8
	Robbin „ 2 „	„	5	0
	„ „ 3 „	„	7	0
	Box „ 2 „	„	20	0
Dry Flower or Dunna	„ „ 3 „	„	25	0
	„ „ 4 „	„	30	0
	Robbin wg. 1 „	„	5	0
	„ „ 2 „	„	8	0
	„ „ 3 „	„	10	0
Essubgool	„ „ 2 „	„	4	0
	„ „ 3 „	„	6	0
	„ „ 4 „	„	8	0
	Box „ 1 „	„	8	0
Elephant's Teeth, Cut Pieces	„ „ 2 „	„	12	0
	„ „ 3 „	„	16	0
	„ „ 4 „	„	20	0
Gallingall	Robbin „ 1 „	„	5	0

Articles.	Description of Packages.	Tare.		
		Md.	sr.	ck.
Gallingall	Robbin weighing 2 mds.	"	8	0
	" " 2 "	"	4	0
	" " 3 "	"	6	0
	" " 4 "	"	8	0
Gallnuts ..	" " 5 "	"	10	0
	" " 6 "	"	12	0
	" " 7 "	"	15	0
	" " 8 "	"	18	0
Gogool or Gum Bdelium, and Tragacanth	" " 2 "	"	4	0
	" " 3 "	"	6	0
	" " 4 "	"	8	0
	" " 2 "	"	6	0
	" " 3 "	"	8	0
	" " 4 "	"	10	0
Gum Arabic, Mastic, and Myrrh	Chest " 2 "	"	20	0
	" " 3 "	"	26	0
	" " 4 "	"	30	0
	Robbin " 2 "	"	4	0
	" " 3 "	"	6	0
	" " 4 "	"	8	0
GundaberozaorFrankincense	" Contg. Bam-boo Boxes, } 2 "	"	1	0
	" " 4 "	"	2	0
	" " 1 "	"	3	0
	" " 2 "	"	5	0
	" Mutkey or Jar, 20 seers.	"	4	0
Ghee	" " 30 "	"	6	0
	Cask " 2 mds.	"	18	0
	" " 4 "	"	26	0
	" " 6 "	"	35	0
	" " 2 "	"	12	0
	Box " 3 "	"	15	0
	" " 4 "	"	18	0
Glass, Broken	" " 5 "	"	22	0
	" " 6 "	"	26	0
	" " 7 "	"	30	0
	" " 8 "	"	35	0
Glue	Bag single,, 1 "	"	0	12
	Box " 1 "	"	5	0

Articles.	Description of Packages.	Tare.		
		Md.	sr.	ck.
Glue.....	Box weighing 2 mds.	"	9	0
	" " 3 "	"	12	0
	Robbin " 1 "	"	3	0
	" " 2 "	"	5	0
	" " 3 "	"	7	0
Grease, Hogslard and Tallow.....	Keg " 1 "	"	10	0
	" " 2 "	"	16	0
	" " 3 "	"	20	0
	" " 4 "	"	25	0
	Tin canisters wg. 20 seers	"	1	8
Half Chest	" weighing 1 md.	"	2	12
	" " 2 "	"	5	0
	.....	"	20	0
Halooah	Robbin " 1 "	"	13	0
	" " 2 "	"	26	0
	" " 3 "	"	1	0
	Jar " 1 "	"	12	0
	" " 2 "	"	20	0
Hing or Assafoetida..	Robbin " 1 "	"	5	0
	" " 2 "	"	8	0
	" " 3 "	"	10	0
	Box " 2 "	"	20	0
	" " 4 "	"	32	0
Hams	Covered } " 7 seers	"	1	0
	Canvas }	"		
	" " 10 "	"	1	8
	" " 14 "	"	2	0
Hogsheads .....	.....	"	1	10
Honey	Jar " 20 "	"	5	0
	" " 1 md.	"	10	0
	" " 2 "	"	16	0
Hurtaul or Yellow Arsenic	Robbin " 2 "	"	4	0
	" " 3 "	"	5	0
	Gunny Bags and Boxes	"		
Hemp, Manilla	See Arsenic	"	0	0
	Bale weighing 2 mds.	"	4	0
	" " 3 "	"	6	0
Iron Nails	" " 4 "	"	8	0
	Barrel " 1 "	"	6	0

<i>Articles.</i>	<i>Description of Packages.</i>		<i>Tare.</i>	
			Md.	sr. ck.
Iron Nails	Barrel weighing	2 mds.	"	12 0
	" "	3 "	"	16 0
	" "	1 "	"	5 0
Jest Muddo or Stick	Robbin "	2 "	"	8 0
	" "	3 "	"	10 0
	" "	1 "	"	0 12
Lucky or Dried Shells	Bag single	1 "	"	6 0
	Robbin "	2 "	"	8 0
	" "	3 "	"	18 0
	Box "	2 "	"	25 0
	" "	3 "	"	16 0
	Chest "	1 ½ "	"	20 0
Mace	" "	2 "	"	28 0
	Cask "	2 "	"	30 0
	" "	3 "	"	1 0 0
	" "	4 "	"	10 0
	Box covd.	1 "	"	8 0
	Gunny "	2 "	"	12 0
Moongah Danna, Beads	" "	3 "	"	16 0
	" "	4 "	"	20 0
	Bag dou- ble "	1 "	"	1 8
	" "	2 "	"	2 0
	Bag single "	1 "	"	0 12
	Chest "	1 ½ "	"	16 0
Nutmegs	" "	2 "	"	22 0
	" "	3 "	"	30 0
	Cask "	5 "	"	1 0 0
	" "	6 "	"	1 5 0
	" "	8 "	"	1 20 0
	" "	10 to 11 "	"	2 0 0
Ochre, Red.	" "	12 to 13 "	"	2 20 0
	Butt "	2 "	"	1 8
	Bag single "	2 "	"	3 0
	Robbin "	3 "	"	4 0
Mother O'Pearl.	" "	2 "	"	4 0
	" "	3 "	"	6 0
	" "	4 "	"	8 0

Articles.	Description of Packages.	Tare. Md. sr. ck.
Mother O'Pearl	Box weighing 2 mds.	14 0
	" " 3 "	17 0
	" " 4 "	20 0
	" " 5 "	24 0
	" " "	0 12
Pepper	Bag single " 1 "	1 8
	" double " 1 "	6 8
	Robbin " 1½ to 2 "	15 0
	" " 2½ to 3 "	6 0
	" " 2 "	8 0
Persian Galls	" " 3 "	10 0
	" " 4 "	8 0
	" " "	14 0
Pickles or Morrubbaw	Box and Barrel " }	20 0
	" " 2 "	2 0 0
	" " 3 "	18 0
Pipe	Weighing 10 to 12 "	22 0
	Box weighing 3 "	26 0
	" " 4 "	30 0
Poth Beads	" " 5 "	0 0
	" " 6 "	1 25 0
	Barrels the same as Boxes	4 0
Puncheons	" " "	6 0
	Baskets weighing 1 md.	4 0
	" " 1½ "	7 0
Putchapaut	Bale or Packages " }	0 10
	" " 1 "	1 0
	" " 2 "	0 8
Paints	Keg " 28 lbs.	1 0
	White " " 56 "	0 8
	" " 14 "	1 0
	Green " " 23 "	0 10
	" " 14 "	1 4
	Black " " 28 "	0 12
	" " 14 "	1 4
	Yellow " " 28 "	0 10
	" " 14 "	1 0
Blue	" " 28 "	0 10
	" " 14 "	1 4
Red	" " 28 "	1 4
	" " "	

<i>Articles.</i>	<i>Description of Packages.</i>	<i>Tare.</i> Md. sr. ck.		
Pork.....	Tierce weighing 5 mds.	35	0	
	" " 6 "	1	0	0
	Keg " 1½ "	16	0	
	" " 2 "	20	0	
Quick Silver	Barrel " 3½ "	28	0	
	Iron Bottle	9	0	
	Tub " 1 pecul	4	0	
Bamboo bottles at 8 cks.	Box " 1 "	4	0	
Red Lead	Cask	8	0	
	Box	4	0	
	Robbin " 1 mds	3	0	
Raisins & Monackah	" " 2 "	5	0	
	" " 3 "	8	0	
	" " 4 "	10	0	
	Jar " 1 "	10	0	
	" " 2 "	16	0	
	Box " 2 "	16	0	
	" " 3 "	20	0	
	" " 4 "	24	0	
	" " 1 "	12	0	
	" " 2 "	18	0	
Rhubarb	" " 3 "	24	0	
	Package " 1 "	8	0	
	Box " 20 seers	6	0	
	" " 30 "	8	0	
Saffron.....	" " 1 md.	10	0	
	tin Cans. " 5 seers	0	12	
	" " 8 "	1	0	
	" " 10 "	1	4	
Sago.....	Bag single	0	12	
	Robbin double wg. 2 mds.	6	0	
	" " 3 "	8	0	
	Box " 2 "	13	0	
Sandle Wood	" " 3 "	20	0	
	Bag single	0	12	
	" double	1	8	
Shot (Lead).....	Coir Net	0	6	
	Keg weighing 7 mds.	8	0	
Sandle Wood Oil	Copper Pot " 20 seers	4	0	

<i>Articles</i>	<i>Description of Packages.</i>	<i>Tare.</i>		
		Md.	sr.	ck.
Sandle Wood Oil....	Copper Pot wg. 26 seers	„	5	0
	„ „ 32 „	„	6	0
	„ „ 1 md.	„	7	0
	Bale „ 2 „	„	8	0
Sarsaparilla.....	Bundle covered } „ 20 seers	„	2	0
	Gunny } „ 1 md.	„	4	0
	Bag single „ 2 „	„	1	12
	„ double „ 2 „	„	3	4
Salt	„ treble „ 2 „	„	4	0
	Cask „ 4 „	„	16	0
	„ „ 5 „	„	20	0
	Robbin weighing 2 mds.	„	6	0
Senna Leaf.....	„ „ 3 „	„	8	0
	„ „ 4 „	„	10	0
	„ „ 6 „	„	14	0
	„ „ 8 „	„	18	0
Simool Khar or white Arsenic	Box „ 2 „	„	10	0
	„ „ 3 „	„	13	0
	„ „ 4 „	„	16	0
	„ „ 1 „	„	10	0
Soap	„ „ 2 „	„	15	0
	„ „ 3 „	„	20	0
	„ „ 4 „	„	25	0
	Bag single „ 2 „	„	0	12
Seclarus or Liquid Storax	„ double „ 2 „	„	1	8
	Jar „ 3 „	„	1	0
	„ „ 4 „	„	1	10
	„ „ 5 „	„	1	20
Spelter.....	Box „ 3 to 4 „	„	6	0
	„ „ 6 to 8 „	„	12	0
	„ „ 1 ½ „	„	3	0
	„ „ 2 ½ „	„	5	0
Steel	Tub „ 1 ½ „	„	3	0
	„ „ 2 ½ „	„	5	0
	Keg „ 1 ½ „	„	4	0
	„ „ 2 ½ „	„	5	0
Stick Lac	Bag „ 1 „	„	1	0

<i>Articles.</i>	<i>Description of Packages.</i>	<i>Tare.</i> Md. sr. ck.		
Stick Lac.	Basket covered Gunny } wg.	1 md.	"	4 0
		1½ "	"	5 0
Salt Beef & Suet	Cask "	2½ "	"	30 0
	" "	3 "	"	38 0
	" "	3 "	"	6 0
Spermacetti Candles.	Box "	20 scers	"	4 0
	" "	3 "	"	6 0
	" "	1 md.	"	8 0
	" "	20 scers	"	8 0
	" "	30 "	"	12 0
	" "	1 md.	"	15 0
Tortoise Shell	" "	1½ "	"	22 0
	" "	2 "	"	28 0
	Robbin covered Gunny } "	20 scers	"	4 0
		1 md.	"	6 0
Tar	Barrel "	3 "	"	22 0
	" "	4 "	"	28 0
	" "	5 "	"	34 0
	" "	6 "	"	1 0
Vermillion	Box "	1½ "	"	4 0
	Bundle "	1 "	"	2 0
	Tub "	1½ "	"	8 0
	Box "	1 "	"	4 0
	Bundles } or Pkg. }	1 "	"	2 0
		1 "	"	6 0
Verdigrease	" "	2 "	"	10 0
	" "	3 "	"	14 0
	" Contg.			
	Gny. Pack-ages } wg.	4 "	"	22 0
		14 "	"	30 0
	Leather Bag "	12 scers	"	0 8
	" "	20 "	"	0 12

<i>Articles.</i>	<i>Description of Packages.</i>	<i>Tare.</i>		
		Md.	sr.	ck.
White Lead.....	Cask weighing 2 cwt.	„	8	0
	Box	„	4	0
Whole Chest	Box weighing 2 mds.	16 a	20	0
	„ „ 3 „	20 a	26	0
Wax	„ „ 4 „	26 a	32	0
	Mat Pkg. „ 2 „	„	3	0
	„ „ 3 „	„	4	0
Rose Water.....	Carboys „ 1 secr	„	0	6
	„ „ 15 „	„	3	0

ON GOODS EXPORTED BY SEA.

<i>Articles.</i>	<i>Description of Packages.</i>	<i>Tare.</i> Md. sr. ck.	
Aniseed or Mowree..	Bag single wg. 2 mds.	"	2 0
	" double " 2 "	"	4 0
Arranda Seed	Bag single " 2 "	"	0 12
	" double " 2 "	"	1 8
Barley	Bag single " 1 to 1½ "	"	0 12
	" double " 1 to 1½ "	"	1 8
	Bag single " 1 to 1½ "	"	0 12
	" double " 1 to 1½ "	"	1 8
Beetlenut.....	Robbin " 2 "	"	4 0
	" " 3 "	"	6 0
Buhera	Bag single " 1 "	"	0 12
	" double " 1 "	"	1 8
Black Pepper	Bag single " 35 sr. to 1 "	"	0 12
	" double " 35 sr. to 1 "	"	1 8
Brass Ware.....	Box " 2 "	"	16 0
	" " 3 "	"	20 0
	" " 4 "	"	24 0
	Box " 2 "	"	16 0
Blue Stone	" " 3 "	"	20 0
	" " 4 "	"	24 0
	Bale " 1 "	"	6 0
	" " 2 "	"	8 0
	" " 3 "	"	10 0
	Bag single " 1 "	"	3 0
Cherayta	Bundles		
	Covered } " 2 seers	"	0 8
	Gunny }		
	Bag single " 1 md.	"	1 8
Chillies, Dry	" double " 1 "	"	3 0
	Bag single " 1 to 1½ "	"	0 12
Coochleah	" double " 1 to 1½ "	"	1 8
	Bg. common " 35 s. to 1 "	"	0 12
	" double " 35 s. to 1 "	"	1 8
	" single " 2 "	"	4 0
Coor or Oris Root ..	" " 3 "	"	6 0
	Bag small " 4 seers	"	0 4
	" " 7 "	"	0 6

Articles.	Description of Packages.	Tare.		
		Md.	sr.	ck.
Checroots or Segars.	Box small wg.	1	seer	0 5
	„ „	1	md.	16 0
	„ „	2	„	24 0
	„ „	5	„	30 0
Cennabar	„ „	4	„	35 0
	Tub „	1	seer	8 0
	Bl. Screwed „	200	lbs.	5 0
	„ „	250	„	6 0
Cotton	„ „	300	„	7 0
	Bale „	2	mds.	6 0
	„ „	3	„	8 0
	„ „	4	„	10 0
Cotton Twist	„ „	5	„	12 0
	„ „	3	„	12 0
	„ „	4	„	14 0
	„ „	5	„	16 0
Cotton Thread	„ „	6	„	18 0
	„ „	7	„	20 0
	„ „	2	„	7 0
	„ „	3	„	10 0
Cumminseed or Jee-rah	„ „	4	„	12 0
	Box „	2	„	16 0
	„ „	3	„	22 0
	Bag single „	2	„	2 0
Cutch	„ double „	2	„	4 0
	Bag single „	1 to 1½	„	0 12
	„ double „	1 to 1½	„	1 8
	Robbin „	2	„	3 0
Cutkey	„ „	3	„	5 0
	Box „	2	„	20 0
	„ „	3	„	26 0
	„ „	4	„	30 0
Cow Tails	Bale „	2	„	6 0
	„ „	3	„	8 0
	Bag single „	1	„	0 12
	„ double „	1	„	1 8
Cow Tails	Bale „	2	„	8 0
	„ „	3	„	10 0
	„ „	4	„	12 0

Articles.	Description of Packages.	Tare.		
		Md.	sr.	ck.
Cow Tails	Bag single wg.	1	md.	2 0
	" "	2	"	4 0
	" "	3	"	5 0
	Dubber "	1	"	3 4
	" "	2	"	5 0
	Jar "	20	seers.	6 0
	" "	30	"	8 0
	" "	1	md.	10 0
	Cask "	3	"	20 0
	" "	4	"	25 0
Cocoanut & Castor Oil	" "	5	"	32 0
	" "	6	"	36 0
	" "	7	"	1 0 0
	Tub "	2	"	18 0
	" "	3	"	23 0
	" "	4	"	28 0
	Tin Cans. "	12 to 16	seers	1 0
	" "	20	"	1 8
	" "	30	"	2 0
	" "	1	md.	2 12
	" "	2	"	4 0
	Iron Barrel,,	1	"	8 0
	" "	1½	"	10 0
	Bag Single,,	30	sr. to l	0 12
	" double,,	30	sr. to l	1 8
Dhunia Seed	Bag single "	2	"	2 0
	" double,,	2	"	4 0
Doll or Grain	Bag single "	1½ to 2	"	0 12
	" double,,	1½ to 2	"	1 8
	Bag single "	1	"	0 12
Dry Ginger	" double,,	1	"	1 8
	" single "	2	"	2 0
	" double,,	2	"	4 0
	" single "	3	"	0 4
	" "	15	seers	0 6
	" "	20	seers	0 8
Dry Flower	Packages "	1	md.	4 0
	" "	2	"	7 0
	" "	3	"	10 0

Articles.	Description of Packages.	Tare. Md. sr. ck.	
Esub Gool	Bag single,, 1 to 1½ md.	0	12
	,, double,, 1 to 1½ "	1	8
Ender Jub	Bag Single,, 1 "	0	12
	,, double,, 1 "	1	8
	Cask ,, 2 to 2½ "	12	0
Flower or Soojee.....	" " 3 "	15	0
	" " 4 "	20	0
	Canvas Bag 2 "	3	0
	,, double,, 2 "	5	0
	Bag single,, 2 "	2	0
	,, double,, 2 "	4	0
Garliek	Basket ,, 10 seers	0	8
	" " 20 seers	1	0
	" " 1 "	2	0
	Pipe weighing 3 md.	20	0
	" " 4 "	35	0
	" " 5 "	32	0
	" " 6 "	1	0
Ghec	Dubber ,, 1 "	3	4
	" " 2 "	5	0
	Pot ,, 10 seers	2	8
	" " 20 seers	4	0
	" " 1 md.	8	0
Gram	Bag single,, 1½ to 2 "	0	12
	,, double,, 1½ to 2 "	1	8
Geehun or Wheat ...	Bag single,, 1 to 1½ "	0	12
	,, double,, 1 to 1½ "	1	8
Gundo Matter.....	Bag single,, 1 "	0	12
	,, double,, 1 "	1	8
	Keg ,, 1 "	10	0
	" " 2 "	16	0
	" " 3 "	20	0
Grease, Hog's lard and Tallow	Jar ,, 10 seers	2	0
	" " 20 "	4	0
	" " 30 "	6	0
	" " 1 md.	8	0
	Tin Canisters 20 seers	1	8
	" " 30 "	2	0
	" " 1 md.	2	12

Articles.	Description of Packages.	Tare. Md. sr. ck.
Glue.....	Box weighing 2 mds.	16 0
	" " 3 "	22 0
	" " 4 "	28 0
Ganjah	Packed Gunny & Straw }	1 " "
	" " 1 ½ "	4 0
	" " 2 "	5 0
Hemp	Bale " 250 lbs.	6 0
	" " 300 "	7 0
	" " 1 md.	2 0
	" " 2 "	4 0
	" " 3 "	6 0
Huritucky or Hur- rah or Myrobolans }	Bag single "	1 " "
	" double "	1 " "
Inder Jub	Bag single "	1 " "
	" double "	1 " "
Indigo.....	Box " 1 ½ to 2 "	15 0
	" " 2 to 3 "	25 0
	" " 3 to 4 "	35 0
	" " 4 to 5 "	1 5 0
	" " 5 to 6 "	1 10 0

When packed in hides allow 4 seers, and in gunnies 2 seers more.

N. B. On Exportation of Indigo to Great Britain, the Tare as per original Factory (not Calcutta) Invoice may be admitted, if such be the wish of the Exporters. It is also usual to admit the net weight shewn in the Bills of Sale when purchased at one of the public Marts, provided the percentage weighed on the wharf, corresponds within a trifle.

Ivory or Elephant's Teeth	Box weighing	1 md.	"	8 0
	" "	2 "	"	12 0
	" "	3 "	"	16 0
	" "	4 "	"	20 0
Jagrec	Pipe	3 "	"	20 0
	" "	4 "	"	25 0
	" "	5 "	"	32 0

<i>Articles.</i>	<i>Description of Packages.</i>	<i>Tare.</i> <i>Md. sr. ck.</i>
Jagree	Pipe weighing 6 mds.	1 0 0
	Pot " 5 seers	" 1 4
	" " 10 "	" 2 0
	" " 20 "	" 4 0
	" " 1 md.	" 7 0
Jowain Seed	Bag single " 2 "	" 1 8
	" double " 2 "	" 3 0
	Bag Single " 30 sr. to 1 "	" 0 12
	" double " 30 sr. to 1 "	" 1 8
	Bag single " 20 to 30 seers	" 0 12
Jutta Mansee or Spikenard	" double " "	" 1 8
	Bale " 1 md.	" 4 0
	" " 2 "	" 7 0
	" " 3 "	" 10 0
	" " 4 "	" 11 0
Jute	Screwed Bl. " 250 lbs.	" 3 0
	" " 300 "	" 4 0
	Bale " 1 md.	" 2 0
	" " 2 "	" 3 0
	" " 3 "	" 4 0
Keg and Barrel	" " 4 "	" 5 0
	" " 1 "	" 10 0
	" " 2 "	" 20 0
	" " 3 "	" 25 0
	" " 4 "	" 30 0
Linseed	Bag single " 1 to 1½	" 0 12
	" double " 1 to 1½	" 1 8
Loath	Bag single " 1 "	" 0 12
	" double " 1 "	" 1 8
Long Pepper	Bag single " 2 "	" 2 0
	" double " 2 "	" 4 0
Long Pepper Root...	Bag Single " 1 "	" 2 0
	" " 1½ "	" 3 0
	" " 2 "	" 4 0
	Bag double " 2 "	" 6 0
	Box " 2 "	" 20 0
Lac Dye	" " 3 "	" 16 0
	" " 4 "	" 32 0
	" " 5 "	" 0 0

<i>Articles.</i>	<i>Description of Packages.</i>	<i>Tare.</i> <i>Md. sr. ck.</i>	
Mathee Seeds	{ Bag single ,, 1 to 1½ mds.	"	0 12
	{ „ double,, 1 to 1½ „	"	1 8
Morubba or Pickle...	{ Box & Barrel wg. 1 „	"	8 0
	{ „ wg. 2 „	"	14 0
	{ „ „ 3 „	"	20 0
Mowree or Aniseed	{ „ „ 4 „	"	24 0
	{ Bag single „ 1 „	"	0 12
Munjeet or Madder	{ „ double,, 1 „	"	1 8
	{ Bale „ 1 „	"	6 0
	{ „ „ 2 „	"	8 0
	{ „ „ 3 „	"	10 0
	{ Bag single „ 2 „	"	3 0
	{ „ double „ 1 „	"	5 0
	{ Bundle „ 4 seers	"	0 8
Mustard Seed	{ „ „ 2 „	"	0 4
	{ Bag single „ 1 to 1½ mds.	"	0 12
	{ „ double „ 1 to 1½ „	"	1 8
	{ Packets „ 28 lbs.	"	0 8
	{ „ „ (Gunny cloth)	"	0 8
	{ „ „ 28 lbs.	"	0 4
	{ „ „ (Gunny)	"	0 4
	{ Cask „ 3 mds.	"	20 0
	{ „ „ 4 „	"	25 0
	{ „ „ 5 „	"	32 0
Oil	{ „ „ 6 „	"	1 0 0
	{ Dubber „ 1 „	"	3 4
	{ „ „ 2 „	"	5 0
	{ Jar „ 10 seers.	"	2 0
	{ „ „ 20 „	"	4 0
	{ „ „ 30 „	"	6 0
	{ „ „ 1 md.	"	8 0
	{ Tin Cans. „ 20 seers	"	1 8
Oil Turpentine 7½ lbs equal to one Wine Gallon	{ „ „ 1 md.	"	2 12
	{ „ „ 2 „	"	4 0

In converting lbs. into gallons or *vice versa*, 7½ lbs. avoirdupois are considered equal to one wine gallon, and 9 lbs. avoirdupois to one imperial gallon for all Oils, such being the practice at the Custom House of Great Britain.

Articles.	Description of Packages.	Tare.		
		Md.	sr.	ck.
Onions.....	Bag single wg. 2 mds	"	2	0
	Basket " 10 seers	"	0	8
	" " 20 "	"	1	0
Omlah.....	" " 1 md.	"	2	0
	Bag single " 1 "	"	0	12
	" double " 1 "	"	1	8
Poppy Seed.....	Bag single " 1 "	"	0	12
	" double " 1 "	"	1	8
	Tierce weighing 5 mds.	"	35	0
Pork	" " 6 "	"	0	0
	Keg " 1½ "	"	16	0
	" " 2 "	"	20	0
Randooney	Barrel " 3½ "	"	28	0
	Bag single " 1 "	"	0	12
	" double " 1 "	"	1	8
Rose Water.....	Carbah " 1 sr.	"	0	6
	" " 15 "	"	3	0
	Bale screwed 200 lbs.	"	5	0
Safflower	" " 250 "	"	6	0
	" " 300 "	"	7	0
	" common 2 mds.	"	6	0
	" " 3 "	"	8	0
	" " 4 "	"	10	0
	" " 5 "	"	12	0
	Box " 2 "	"	24	0
Salamoniac	" " 3 "	"	32	0
	" " 4 "	"	1	0
	Box " 2 "	"	16	0
	" " 3 "	"	24	0
	" " 4 "	"	30	0
	Bag single " 1½ to 2 "	"	1	8
	" double " 1½ to 2 "	"	3	0
Saltpetre	Box " 2 "	"	16	0
	" " 3 "	"	24	0
	" " 4 "	"	30	0
	Bag single " 2 "	"	1	12
	" double " 2 "	"	3	4
	" treble " 2 "	"	4	0

<i>Articles</i>	<i>Description of Packages.</i>				<i>Tare.</i>		
					Md.	sr.	ck.
Shell Lac.	Box	"	2	"	"	20	0
	"	"	3	"	"	30	0
	"	"	4	"	"	1	0
Salt Beef and Suet .	Cask weighing		2½ mds.	"	"	30	0
	"	"	3	"	"	38	0
	"	"	4	"	"	1	10

N. B. Suet is commonly put up in Casks for Exportation in a Pickle made of salt and water.

Shawl Wool	Bale weighing		2 mds.	"	"	7	0
	"	"	3	"	"	1	9
	"	"	4	"	"	11	0
	Bag single,	"	1	"	"	1	8
	"	"	1½	"	"	3	0
	"	"	1	"	"	2	8
Silk	Box	"	1	"	"	20	0
	"	"	2	"	"	32	0
	"	"	3	"	"	6	0
	"	"	4	"	"	20	0
	Bale	"	1	"	"	4	0
	"	"	2	"	"	7	0
	"	"	3	"	"	10	0
	"	"	4	"	"	12	0
	"	Nowley,	5	"	"	20	0
	"	"	6	"	"	22	0
	"	"	7	"	"	25	0
	"	"	8	"	"	28	0
Senna Leaf.	"	"	10	"	"	32	0
	"	"	15	"	"	1	0
	Bale	"	1	"	"	2	0
	"	"	2	"	"	4	0
Stick Lac.	"	"	3	"	"	6	0
	"	"	4	"	"	8	0
	Basket covered	} wg.	1	"	"	4	0
	Gunny		1½	"	"	5	0
	"	"	1	"	"	1	0
	"	"	1	"	"	2	0
	"	"	1	"	"	2	0

<i>Articles.</i>	<i>Description of Packages.</i>	<i>Tare.</i>		
		Md.	sr.	ck.
Soap	Box weighing	1	"	12 0
	" "	2	"	17 0
	" "	3	"	22 0
Soap	Box	4	mds.	28 0
	Bag single	1	"	0 12
	" double	1	"	1 8
Sugar	Box & Cask	2	"	16 0
	" "	3	"	24 0
	" "	4	"	30 0
Sugar	Bag single	2	"	1 12
	" double	2	"	3 4
	" treble	2	"	4 0
Sugar	" matted	2	"	1 8
	" double	2	"	3 0
	Box	2	"	16 0
Sugar Candy	" "	3	"	24 0
	" "	4	"	30 0
	Tub	1	"	8 0
Sugar Candy	" "	2	"	12 0
	Earthen Pot } wg. 8 seers		"	1 8
	large		"	1 0
Sugar Candy	" small	5	"	0 12
	" very small	3	"	10 0
	Jar weighing	1	md.	16 0
Sugar, Ollahs	" "	2	"	3 0
	Box	10	seers	5 0
	" "	20	"	8 0
Sugar, Ollahs	" "	30	"	10 0
	" "	1	md.	20 0
	" "	2	"	30 0
Sulpooah Seed	" "	3	"	0 12
	Bag single	1	"	1 8
	" double	1	"	12 0
Tallow Candles	Box	1	"	20 0
	" "	2	"	0 12
	Bag single	1	"	1 8
Teel Seed	" double	1	"	2 0
	Sack	2	"	3 0
	" "	3	"	

<i>Articles.</i>	<i>Description of Packages.</i>	<i>Tare.</i>		
		<i>Md.</i>	<i>sr.</i>	<i>ck.</i>
Tallisputtre	Bag single wg. 1 "	"	0	12
	" double,, 1 "	"	1	8
	Basket " 30 seers	"	3	0
Tallisputtre	Basket weighing 1 md.	"	4	0
	Robbin " 1 "	"	3	0
	" " 2 "	"	5	0
Talc or Ubber	Box " 1 "	"	6	0
	" " 2 "	"	10	0
	" " 3 "	"	15	0
	" " 4 "	"	20	0
Tamarinds	Bag single,, 2 "	"	1	8
	" double,, 2 "	"	3	0
	Basket " 1 "	"	2	0
	" " 2 "	"	3	0
	Barrel " 2 "	"	16	0
	" " 3 "	"	20	0
Tincal	Box " 2 "	"	16	0
	" " 3 "	"	24	0
	" " 4 "	"	30	0
	Bag single,, "	"	0	12
	" double,, "	"	1	8
	Bundle " 1 "	"	1	8
Tobacco Leaf	" covd. } Gunny } " 1 "	"	2	8
	Bale " 2 "	"	4	0
	Box " 1 "	7 to	12	0
	" " 1 "	14 to	20	0
	Cask " 4 "	"	14	0
	" " 2 "	"	22	0
	Dubber " 2 to 3 "	"	5	0
	Box " 1 "	8 to	10	0
Tobacco Prepared ...	" " 2 "	12 to	16	0
	Cask " 1 "	8 to	10	0
	" " 2 "	12 to	16	0
	" " 3 "	"	20	0
	" " 4 "	"	24	0
	Jar " 20 seers	"	4	0
Turmeric	" " 1 md.	6 to	8	0
	Bag single,, 1 "	"	0	12

<i>Articles.</i>	<i>Description of Packages.</i>	<i>Tare</i> Md. sr. ck.	
Turmeric.	Bag. double,, 1 "	"	1 8
Twine	Bale " 2 "	"	3 0
	" " 3 "	"	4 0
Twine	Bale weighing 4 "	"	5 0
	Bundle " 20 seers	"	0 12
	" " 1 md.	"	1 8
Vallah	Bag single,, 30 sr. to 1 "	"	0 12
	" double,, 30 " to 1 "	"	1 8
	Bag single,, 1 "	"	0 12
	" double,, 1 "	"	1 8
Wax.	Mat Pkg. " 2 "	"	3 0
	" " 3 "	"	4 0
	Box " 2 "	"	20 0
	" " 3 "	"	2 0
	" " 4 "	"	30 0
	" " 6 "	1	0 0
Wax Candles	Box " 20 seers	"	5 0
	" " 1 md.	"	10 0
	" " 2 "	"	18 0
Wheat or Guhem ..	Bag single,, 1½ to 2 "	"	0 12
	" double,, 1½ to 2 "	"	1 8

PART III.

RULES, REGULATIONS, ACTS,

BYE-LAWS, &C.

REGULATION IX. OF 1810.

NOTE.—I have omitted some portions of this Regulation which, have been rescinded. Other portions which, although obsolete, do not appear to have been rescinded by any subsequent Act or Regulation, I have inserted here.

IMPORTS.

Sec. 45. *First.*—A Tidewaiter shall go on board every Vessel that may come to anchor in the port of Calcutta, and enter in his book her name, the nation to which she may belong, the name of her Commander, from what port she may have sailed last, and every other necessary particular concerning her.

Tidewaiter to go on board of Vessels on their arrival.

Second.—The following Notification shall be inserted in the Tidewaiter's book.

Notification to be inserted in the Tidewaiter's book.

Fort William, _____

TO ALL COMMANDERS, AND SUPERCARGOES OF VESSELS, TRADING TO THE PORT OF CALCUTTA.

' You are hereby directed immediately on your arrival at this port, to transmit to the Custom House, a true manifest upon Oath, of all the Goods and Merchandize, loaded on board of your Vessel, specifying at what Port they were received, and to whom they belong, either on account of the owners or on freight together with their marks and numbers, agreeably to the annexed Form. You will likewise be pleased to deliver into my Office your Pass and other Credentials concerning your Ship, which shall be returned to you after they shall have been inspected.

(Signed)

A. B.,

Collector of Customs.

Third.—The following form of the manifest shall be subjoined to the notification, (see form at page 68.)

Master or Supercargo to deliver in his Manifest at the Custom House.

Fourth.—As soon after the arrival of the Vessel as may be practicable, the Captain, Master or Supercargo, shall deliver in his Manifest at the Office of the Collector of Customs, and the Collector or his Deputy, shall annex the following form of an affidavit* to the Manifest.

Certificate required from the Police Office.

Fifth.—The Master or the Supercargo shall next proceed to swear to his Manifest before one of the Calcutta Justices of the Peace, and shall return it to the Collector of Customs with a Certificate from the Police Office, purporting that he has delivered into that Office, a list of the European Sailors in his Ship, specifying their names, and the countries to which they are subject; and has entered into a Bond not to suffer any of his Crew to come on shore with any kind of offensive weapons at any time of the day or night. No Merchandize shall be permitted to be landed from any Ship or Vessel whatever until the above rules shall

A list of Europeans on board from the Master Attendant.

have been observed, nor until the Collector of Customs shall have received from the Master Attendant the Copy of a List of all Europeans on board (including the name of the Commanders of the Ship or Vessel, the names of the Officers and Crew, and of any passengers who may have arrived in her which the Commanders are further required to deliver to the Pilot under whose charge the Ship or Vessel may have entered the river.) But when the above forms shall have been observed, and the prescribed Duties shall either have been paid or sufficient security shall have

All which forms being observed, and the duties either paid or security being taken for

been taken for the amount of them, consisting either of a deposit of Goods or of Company's Paper from the owner or feighters of the Cargo, they shall be permitted to land the Goods. them, the cargo may be landed.

Sixth.—No permission shall be given for the landing of any Cargo or Goods belonging to the Captain or Officers of Ships or Vessels importing at Calcutta, or of any baggage belonging to passengers that may come in them excepting the Car-goes, Goods or Baggage of the persons named in the preceding Clause. No permission to be given for landing any cargo or goods other than what is specified in the preceding clause.

Seventh.—All Goods and packages, without exception, imported from Sea, shall be landed at the Custom House, and if landed or attempted to be landed at any other place either clandestinely or otherwise, they shall be liable to confiscation. All packages to be landed at the Custom-House.

Eighth.—Particular care shall be taken by the Collector of Customs to prevent vessels mooring or lying between the North-West bastion of the Old Fort, and Export Warehouse Wharf, nearer than the middle of the stream, and no boats or small craft excepting such as may be employed in landing Goods are to be allowed to remain within the said limits. Rule to be observed regarding vessels or craft lying opposite the Custom House.

XLVII. The duties shall be levied at the rates specified in Sections 12 and 13 of this Regulation, and must be paid within the period of three months from the date of the affidavit annexed to the manifest, in default of which, the deposit which may have been made of Goods or Government Securities under Clause 5th, Section 45, shall be forfeited to the Company. The duties are to be levied at the rates specified in Sections 12 and 13. And if not paid in three months, the deposit to be forfeited.

XLIX. No claim for a remission of duty upon No claim to

be admitted for a remission of duty upon liquors or Goods stated to be found damaged unless the condition of the Goods be ascertained previously to their passing the Custom House. Goods not in a merchantable state must be sold on the spot, to entitle the owner to any remission.

Liquors or other Goods stated to have been found damaged will be admitted, unless the condition of the Goods shall have been ascertained previously to their passing the Custom House. On this examination of them at the Custom House should any of them be found not to be in a merchantable state, such Goods must be sold on the spot, as the condition of any remission of Duty; and the duty will be settled on the proceeds of the sale. But it is to be understood, that no such damaged Goods will be permitted to be sold until the Proprietor or his Agent shall have caused to be inserted in the *Calcutta Gazette*, an advertisement, specifying the day and time of the sale and the articles to be sold; moreover all sales of damaged Goods at the Custom House, are to be made in the presence of the Collector or his Deputy; and the Goods are to be lotted with the approbation of the Collector.

Rules respecting such sales.

Packages, &c. of Goods to be marked and numbered.

L. No Packages, Casks, Bales, Chests, or Parcels of Goods of any kind shall be received into the Custom House Godowns unless marked or numbered, and no receipts shall be granted for any Packages not marked or numbered.

Receipts to be granted with certain exceptions for all Goods landed or lodged at the Custom House.

LII. The Collector of the Customs shall grant receipts on application being made for them excepting in the cases specified in Section 50 for all Goods landed from Ships and lodged in the Custom House. The Collector of the Customs shall be held responsible for delivering from the Custom House all goods for which receipts shall have been so granted. Should the Captains, Officers or Passengers, omit to take such receipts upon

their Goods being landed, and lodged as above-mentioned, they shall not be entitled to an indemnification for any part of them, which may be lost in passing through the Custom House. The receipts shall be returned on clearing out the Goods.

To be returned on clearing out the Goods.

LIII. An account shall be kept by the tide-waiter of all Packages received into, or delivered out of the Godowns.

Tidewaiter to keep an account of all packages received and delivered.

LIV. Ships importing in Ballast, shall be reported accordingly by the master.

Ships importing Ballast to be reported.

LV. The Collector of Customs shall report to the Governor General in Council through the Board of Revenue, whenever any arms or Military Stores being private property (with the exception of Fowling Pieces, Pistols or other arms evidently for private use) are landed from any Vessels importing at Calcutta, specifying the nature, numbers and quantity of such Arms and Stores, together with the name of Ship and of the Commander or Consignees, the above-mentioned report shall also state whether the Arms or Stores were originally shipped as private property or procured from either of the Company's Governments in India.

Collector to report whenever any arms or military stores being private property are landed.

LVI. Precious Stones though exempt from Duty, must nevertheless whether on importation or exportation be entered at the Custom House, and their value be stated under a penalty of ten per Cent. on the value at which they may be estimated, after due enquiry by the Collector.

Precious stones to be entered at the Custom House with their value.

LVIII. The importers of Goods landed expressly for re-exportation or transhipped in

Rules respecting Goods landed expressly for re-

exportation or Port, are nevertheless to pay or deposit security for the Import Duties in the same manner as if the Goods had been destined for the markets of this country. Should the Commanders of the Honorable Company's Ships or others be desirous, however, of landing Stores or other Articles in Calcutta merely for temporary pur-

poses without any view to a sale of such Stores or articles, they shall have the option of either paying or depositing security for the Import Duties thereon as above prescribed, or of landing them free of Duty upon making an application for that purpose to the Collector of Customs: provided, that in the latter case, they shall at the same time enter into a Bond or Note to the Collector engaging to pay Double Duties on all such Stores or Articles, (and which shall be entered at the Custom House expressly for re-exportation) unless they shall be re-shipped on the same vessel within the period of three months from the date of their being landed.

LIX. Excepting in the cases of parcels or necessaries from Europe, which the Custom Master is to pass at his own discretion, no person or persons shall be exempted from the payment of the Duties to be levied by this Regulation, without the special orders of the Governor General in Council. In cases in which the Governor General in Council may deem it to be proper to grant an exemption from the established Duties to individuals, the Custom Master will be furnished with special orders regarding such exemption.

FORMS OF CUSTOM HOUSE REGISTERS.

Fort William, Register of Goods imported by Sea and of the Customs collected thereon in _____

Register No.	Date.	Number and nature of Packages.	Vessels.	From whence imported.	Vessels under what Colours.	Merchants' Names.	Sort of Goods.	Qty. of Goods.	Amount of Invoice or adjusted value.	Rate of Duty.	Amount of Customs levied.

Fort William, Register of Goods imported by Sea, free of Customs on _____

Register No.	Date.	Number and nature of Packages.	Vessels.	From whence imported.	Vessels under what Colours.	Merchants' Names.	Sort of Goods.	Qty. of Goods.	Amount of Invoice.

LXIV. All Goods For Exportation, the property of individuals (with the exception hereafter to be specified) shall be shipped from the Custom House, with a permit from the Collector of the Customs. Goods brought for Exportation Goods for exportation to be shipped from the Custom House.

from the interior of the country, previously to being shipped shall be brought to the Custom House Ghaut for examination.

Exception allowed with respect to Grain.

LXV. Grain may by permission of the Collector of Customs, be shipped from the Ghauts, after it shall have been duly entered at the Custom House.

Applications for permits to be in writing, and to contain certain specifications.

LXVII. All applications for permits shall be made to the Collector of Customs in writing, and shall specify the name of the vessel on which the goods are to be laden, the name of the Commander, and the place to which the vessel is bound, and shall be accompanied by a Chellaun or invoice; specifying the numbers and marks of the packages, the sorts and quantites of goods in each, the place of manufacture, and the Calcutta market price thereof. After which official bills shall be made out for the duties, unless the goods be exempted from duty; and the amount shall be paid or Security given, for the payment of it, in ten days, before the goods shall be permitted to be shipped.

Bill to be made out for the duties which are to be paid, or security given for the payment of them in ten days before shipping the Goods.

Rules under which the Collector is to proceed, if he has reason to suspect that any bale of Piece Goods does not correspond with the chellaun.

LXVIII. Should the Collector of Customs have reason to suspect any bale of Piece Goods not to correspond with the Chellaun, he shall summon the shipper, and in his presence, should he think fit to attend, cause the goods to be examined by the Company's Examiner and Appraiser of piece Goods, who, should they appear to him rated below the Calcutta market price, should proceed to appraise them by that price according to the best of his judgment and certify his appraisement in writing under his signa-

ture, to the Collector of Customs, who shall assess the goods agreeably to this appraisement, deducting one tenth as above directed. Should the proprietor refuse to pay the duties upon such appraisement, he shall not be permitted to ship the goods; it shall however be in the option of the proprietor in such cases to transfer the goods to the Honorable Company, at the price so settled by the Appraiser, after making the before-mentioned deduction therefrom, provided the Board of Trade, to whom all such shall be reported by the Collector of Customs, give their sanction to such transfer, and not otherwise.

In what cases such goods may be transferred to the Company.

LXIX. Should any bales be found to contain a greater quantity than may be specified in the chellaun, the whole of the bales in which such excess may be found, shall be liable to confiscation, and whatever goods the same person on the faith of his chellaun, shall have before been permitted to ship on the same vessel without examination, shall be subject to double duty.

Penalties if any bales are found to contain a greater quantity than may be specified in the Chellaun.

LXX. On exporting gruff or other goods not being Piece Goods, one or more chests, bags or packages, at the discretion of the Collector of Customs, may be examined and weighed, subject to the same penalties in a case of difference from the Chellaun, as are specified in the preceding Clause.

Similar penalties in the case of gruff goods differing from the Chellaun.

LXXI. All boats, laden with goods or merchandise from the interior of the country, shall be brought to, at the Custom House. The goods on any boats attempting to pass Calcutta, without

All boats laden with goods from the interior to be brought to the Custom House. Penalty if they attempt

to pass without permission from the Collector of Customs shall be liable to confiscation.

LXXII. Provisions and Stores for the use of His Majesty's Navy, which are the immediate property of the Crown, may be passed Free of Duty, but articles of Provisions furnished to His Majesty's Squadron by the Contractors or their Agents, are not to be exempted from the payment of the prescribed Duties.

Exception.

LXXIV. Goods for exportation Free from Duty, shall nevertheless be entered at the Custom House, in the same manner as if they were Goods paying Duties.

LXXVI. It is to be observed as an invariable rule not to admit any claims to Drawback, unless the Goods shall be exported regularly through the Custom House, and be included in the Manifest of the Export Cargo, delivered into the Custom House, by the Commander or Owner of the Vessel on which they may be exported; with the application for a Port Clearance. Nor in any case after the Port Clearance shall have been taken out.

LXXVII. No Drawback shall be allowed on the re-exportation of Articles Imported from Sea, forming only a part of the Package in which they were Imported, or on any Packages that may not be entire as Imported.

LXXIX. Persons who may be desirous of Exporting Opium purchased at the Company's sales, shall produce a Certificate from the Board of Trade, or their Officers, signifying that the Opium in question was purchased at the Com-

pany's sales. The Certificate must specify the purchase, lot, the mark and number upon each of the Chests, applied for, the name of the purchaser, the cost of the Opium, and the date of the sale. Any Opium, not really purchased at the Company's sales, and attempted to be passed as such, or not corresponding with the Certificate, shall be liable to confiscation.

LXXXI. The Master Attendant shall not grant a Pilot to any vessel, until, a Certificate shall be produced to him from the Collector of Customs of the Duties on her Cargo both Import and Export having been paid or settled, or of her export cargo (if exempt from duties,) having been entered at the Custom House as directed in Section 74, together with a Certificate from the Police Office, purporting that the Commander or Supercargo has delivered into that Office, a list of the European Seamen embarked on the vessel.

LXXXII. The pilot of every Vessel which may have obtained her clearance shall be ordered by the Master Attendant, not to permit any Goods or Merchandize to be received on board unless the Goods shall be accompanied by a Certificate from the Collector of Customs, of their having paid or settled the Export Duties.

LXXXIII. If the Commander of the Vessel shall notwithstanding the remonstrance of a Pilot receive on board any Goods or Merchandize, not accompanied with a Certificate as prescribed in the preceding Clause, the Pilot shall immediately report the circumstance to the Master Attendant,

Opium not so purchased, but attempted to be passed as such or differing from the Certificates, to be liable to confiscation.

The Master Attendant not to grant a Pilot to any vessel without a Certificate from the Collector of Customs, which is to contain certain specifications.

And a Certificate from the Police Office.

Pilot not to admit any Goods on board a vessel which has obtained her clearance, unless accompanied by a Certificate that the Export Duties have been paid or settled.

Pilot to detain the vessel if any Goods be received on board by the Commander in opposition to the rules.

*Fort William, Register of Goods Exported by Sea, free of
Customs in —————*

Register No.	Dates.	Number and nature of Packages.	Vessels.	Where bound.	Vessels under what Colours.	Merchant's Names	Place of manufacture or produce.	Sort of Goods.	Qty. of Goods.	Amount of Invoice.

XC. In every instance either of Imports or Exports where the Duties have been paid without objections having been made to the rate of assessment*, the Collector is to consider it an invariable rule to reject all claims for a return of any part of the Duties so paid.

When Duties have been paid without objection, claim for a return of any part of them are to be invariably rejected.

* Board of Customs of opinion that this can only mean *Valuation*.

PASSAGE OF SERVANTS.

Mistakes having occurred on the part of Individuals applying to Government for permission for Servants to proceed on board ship, with respect to the description of such Servants, the Governor General in Council is pleased to direct, that all persons applying to Government to authorize the reception of any Servant on board ship, shall distinctly specify in their application, after careful enquiry, the country to which such Servant may belong.

His Excellency in Council is also pleased to direct, that extracts from former orders of the Hon'ble the Court of Directors, relative to Servants proceeding on board ship, be now republished for general information.

Extract from a Public Letter from the Hon'ble the Court of Directors, dated the 19th August, 1807.

4th. We have resolved, that in future, previous to any Black Servant, or the Wife of any Non-commissioned Officer or Private, either in his Majesty's or the Company's Service being allowed to come to England, in attendance upon Passengers on board any ship, whatever, a deposit of £100 instead of £50, as heretofore be made in the Company's Treasury, at your Presidency.*

Extract from Paragraph 17th of a Public General Letter from the Hon'ble the Court of Directors, dated the 11th of January, 1809.

'We think it necessary here to state, that in giving these directions, it was our intention, that the deposit should be made, not only for the return of Natives of India, but for that

* Modified. "Under the circumstances brought to our notice in your Letter in this Department dated the 12th March last (No. 7) we authorize you to reduce the deposit made on account of Native Servants proceeding to England or to the Cape of Good Hope from Rupees 1,000 to Rs. 500."

See the *Calcutta Gazette*, 26th Jan'y. 1839.

of Black Servants in general; and we therefore, now direct, that the prescribed deposit shall be made for the return of all Servants who may be Natives of any parts of Asia and Africa, or other countries whatever, Continents, or Islands which are situated within the limits of the Company's exclusive Trade.'

Extract from a Public General Letter from the Hon'ble the Court of Directors, dated the 22nd July, 1814.

69. We however, direct, that in future, upon permission being given for any female European Servants to proceed to Europe, the deposit ordered by our General Letter of the 19th August 1807, be made previous to the order for the person to be received on board being delivered, and that it be particularly expressed in the order, whether the female servant is the wife of a Non-commissioned Officer or Private in His Majesty's or Company's Service, if so, to what Regiment or Corps the Husband belongs, and whether it is the woman's intention to apply for leave to return to India.

Extract from a Public General Letter from the Hon'ble the Court of Directors, dated the 7th January, 1820.

4th. We have of late received various applications from the Wives of Soldiers, in the Company's Service, who have come to England in attendance on Passengers, during the voyage, to be granted a Passage back to India, at the Company's expense.

These persons have no claim whatever upon the Company, and we have resolved not to accede to such applications under any circumstances. We therefore, desire that you will make our determination, in this respect, public, in order that Females coming home in the service of individuals, may be aware, that they cannot entertain any expectation of being returned to India at the Company's expense.'

By command of His Excellency the Most Noble the Governor General in Council.

(Signed) C. LUSHINGTON,
Acting Chief Secy. to Govt.

Fort William, Genl. Dept., }
May 3d, 1822.

ASIATIC CERTIFICATE.

RULES RELATIVE TO THE SHIPMENT OF LASCARS, &c.

Fort William, General Department, the 31st January, 1828.

The Right Hon'ble the Governor General in Council, is pleased to direct, that the following Rules and Regulations, relative to Lascars and other Asiatic Seamen, be published for general information.

RULES AND REGULATIONS

Made, Ordained, and Published by the Right Honorable the Governor General of Fort William in Bengal, in Council, in pursuance of an Act of Parliament of the 4th George the 4th, c. 80, passed on the 31st day of January, in the Year of Our Lord 1828, to be observed by Masters, Officers, and Owners of Ships and Vessels, trading under the authority of the said Act, the Crews of which Ships and Vessels shall be wholly or in part composed of Asiatic Sailors, Lascars or Natives of any Territories, Countries, Islands or places, within the limits of the Charter of the United Company of Merchants of England, trading to the East Indies.

Be it Ordained by the Right Honorable William Pitt Earl Amherst, Governor General of Fort William in Bengal, in Council, by virtue of the powers in him vested by the said Act,

that from and after the publication hercof, in the manner hereinafter directed, the following Rules and Regulations shall be observed by Masters, Officers, and Owners of Ships and Vessels, trading under the authority of the said Act, the Crews of which Ships and Vessels shall be wholly or in part composed of Asiatic Sailors, Lascars, or Natives of any of the Territories, Countries, Islands, or places within the limits of the Charter of the said United Company, whilst such Asiatic Sailors, Lascars, or Natives shall be on board such Ship, or Vessel, and whilst absent from the Countries or places to which they shall respectively belong, and until they shall be carried back to the places to which they belong, or from whence they have been taken.

1. Every such Ship or Vessel, which shall *clear out from any Port or Place in any Territory Country, or Island, under the Government of the said United Company, or belonging to His Majesty within the limits aforesaid, upon any Voyage to the United Kingdom of Great Britain or Ireland, or to any Port or Place beyond* the limit of the Charter of the said United Company,* and every such Ship or Vessel which shall arrive at any Port or Place in the said United Kingdom, and every such Ship or Vessel which having cleared out from any Port or Place, in any Territory, Country, or Island as aforesaid, shall arrive at any Port or Place without the limits of the Charter of the said

* The limits of the East India Company's Charter are thus defined in 3 and 4 W. 4, Chap. 52, C. 119. 'The term limits of the East India Company's Charter shall be construed to mean all places and Seas Eastward of the Cape of Good Hope to the Straits of Magellan.' This would exclude the Western Coasts of America and New South Wales, which are particularly named in these Rules.

Vessel clearing to be provided with a Surgeon. United Company, shall be provided with an expert Surgeon, of ability and knowledge; and in each case, before any such Ship or Vessel shall clear out from any Port or Place under the Government of the said United Company, or belonging to His Majesty, within the limits aforesaid, such Surgeon shall be previously examined by the Medical Board, or by such Medical Person or Persons, as shall be appointed for that purpose by the Government, or Principal Officer of the Port or Place from whence such Ship or

Whose qualifications must be tested by the Medical Board.

Vessel shall Clear out; and no Surgeon shall be deemed a fit Surgeon, unless he shall be testified by such Medical Board, or by such other Medical Person or Persons, to be duly qualified, and such Surgeon shall be retained and entertained on board such Ship or Vessel, during the whole Voyage, (unavoidable casualties excepted) by and at the expense of the Owner or Owners of such Ship or Vessel, and shall administer such Medical and Surgical aid as shall be requisite to the Asiatic Sailors, Lascars and Natives, on board of such Ship or Vessel during the Voyage, on which such Ship or Vessel shall proceed or be bound; and every such Ship or Vessel shall also be furnished,

A proper assortment of medicine must also be provided.

at the like expence with a proper quantity and assortment of Medicines fit for the said Asiatic Sailors, Lascars, and Natives; and it shall and may be lawful for the Government, or Principal Officer of the Port or Place where such Ship or Vessel may be, under the Government of the said United Company, or belonging to His Majesty, within the limits aforesaid, and before such

Ship or Vessel shall Clear out, to appoint any Medical Person or Persons to examine the quantity, quality, and assortment of such Medicines; and *such Ship or Vessel shall not be permitted to Clear out from such Port or Place as aforesaid, until the Government, or Principal Officer thereof, shall be duly satisfied, that a sufficient quantity and proper assortment of such Medicines shall have been furnished*; Provided always, that if such Owner or Owners, Master or other Commanding Officer of any such Ship or Vessel, which may be intended to be Cleared out from any Port or Place under the Government of the said United Company, or belonging to His Majesty, within the limits aforesaid, after using due diligence and reasonable and proper means in that behalf, shall not be able to procure or retain an expert Surgeon, duly qualified as aforesaid; and such Owner or Owners, Master or other Commanding Officer shall represent the same in writing to the Government, or Principal Officer of the Port or Place where such Ship or Vessel may be, together with a true Statement of the means that have been adopted or employed to procure a fit Surgeon as aforesaid, then it shall and may be lawful for the Government or Principal Officer of the Port or Place where such Ship or Vessel may be, on being duly satisfied that a fit Surgeon cannot be procured, to *authorize and permit such Ship or Vessel by a Licence in writing, to be in that behalf granted by the Secretary for the time being of such Government, or by the Principal Officer of such other Port or*

If Surgeon no
procurable.

Vessel may
clear out with-
out one but un-
der special li-
cense.

Place as aforesaid, to Clear out and proceed on the Voyage then intended, without having such Surgeon on board, anything herein contained to the contrary thereof notwithstanding.

II. That every such Ship or Vessel which shall be Navigated by the Proportion of British Seamen, directed by the Twenty-first Section of the said Act of Parliament, that is to say: by Four British Seamen as part of the Crew for every Hundred Tons of the Registered Burthen of such Ship or Vessel, and so in proportion for any part of a Hundred Tons, shall be manned with not less than Six of such Asiatic Sailors, Lascars, or Natives, being Men, or five Men and two Boys for every Hundred Tons of the Registered Burthen of such Ship or Vessel, and one Man more for every ten Tons beyond the last even Hundred Tons thereof, in addition to the said Proportion of British Seamen, and every such Ship or Vessel, the Crew whereof shall be in part composed of such Asiatic Sailors, Lascars, or Natives, and which shall not be Navigated by the proportion of British Seamen abovementioned, but which shall, by virtue of the Twenty-second Section of the said Act of Parliament be licensed to Sail and carry on her Voyage with a less proportion of British Seamen than required by the said Twenty-first Section of the said Act of Parliament, shall be manned with such a proportion of such Asiatic Sailors, Lascars, or Natives, to the Registered Burthen of Such Ship or Vessel, as is hereinafter specified, (that is to say) when the Number of

Number and
proportion of
Lascar Crew.

such British Seamen shall be three for every Hundred Tons of the Registered Burthen of such Ship or Vessel, and so in proportion for any part of a Hundred Tons, the Number of such Asiatic Sailors, Lascars, or Natives, shall be seven Men and one Boy for every such Hundred Tons, and one Man more for every Tons beyond the last even Hundred Tons, in addition to the said proportion of British Seamen when the Number of such British Seamen shall be two for every Hundred Tons, of the Registered Burthen of such Ship or Vessel, and so in proportion for any part of a Hundred Tons, the Number of such Asiatic Sailors, Lascars, or Natives, shall be nine, being Men or eight Men and two Boys for every such Hundred Tons, and one Man more for every ten Tons beyond the last even Hundred Tons thereof, in addition to the said proportion of British Seamen when the Number of such British Seamen shall be one for every Hundred Tons of the Registered Burthen of such Ship or Vessel, the Number of such Asiatic Sailors, Lascars, or Natives, shall be ten Men and one Boy for every such Hundred Tons, in addition to the said proportion of British Seamen, and when such Ship or Vessel shall be navigated by any British Seamen, exclusive of the Mates, or Officers, and the Number of such British Seamen shall be less than one for every Hundred Tons of the Registered Burthen of such Ship or Vessel, the Number of such Asiatic Sailors, Lascars, or Natives, shall be eleven, being Men, or ten Men and two Boys for every such Hundred Tons, and one

Man more for every ten Tons beyond the last even Hundred Tons, in addition to the said proportion of British Seamen, and every such Ship or Vessel, the Crew whereof shall be wholly composed of such Asiatic Sailors, Lascars, or Natives, or which shall, with the exception of the Mates or Officers, be wholly composed of such Asiatic Sailors, Lascars, or Natives, shall be provided with a Gunner, a Carpenter, a Caulker, and the usual Number of Seacunnies, and shall exclusively of such Officers, Gunner, Carpenter, Caulker, Seacunnies and Servants, in such Ship or Vessel, be manned with not less than twelve of such Asiatic Sailors, Lascars, or Natives, being Men, or eleven Men and two Boys for every Hundred Tons of the Registered Burthen of such Ship or Vessel, and one Man more for every ten Tons beyond the last even Hundred Tons thereof.

III. Every such Ship or Vessel shall be furnished and provided by, and at the expense of the Owners or Owner of such Ship or Vessel, with a sufficient quantity of wholesome and good Provisions, and with a sufficient quantity of Fuel properly adapted for the use of the Asiatic Sailors, Lascars and Natives, who may embark, or who, during the Voyage, may be on board such Ship or Vessel, and such Provisions shall be regularly served out to such Asiatic Sailors, Lascars and Natives, during the course of such Voyage, in manner following : that is to say, whenever such Ship or Vessel, during the course of

such Voyage, shall be within the tropics, agreeably to the undermentioned Scale ; viz.

	Per Man per Day,				Per Man per Day.			Per Man per Month.		
	lbs.	oz.	dr.	or	Srs.	Chs.	Sa Wt	Srs.	Chs.	Sa Wt
Rice,	2	0	14	..	1	0	0	30	0	0
Dholl,	0	5	7	..	0	2	2½	4	11	0
Ghee,	0	1	5	..	0	0	2½	0	15	0
Salt,	0	0	13	..	0	0	1½	0	9	0
Turmeric,	0	2	1	..	0	1	0	1	14	0
Garlick,	0	2	1	..	0	1	0	1	14	0
Chillies,	0	1	15	..	0	0	3½	1	6	2½
Tamarinds,	0	0	13	..	0	0	1½	0	9	0
Cummin Seed,	0	0	8	..	0	0	1	0	6	0
Coriander Seed,	0	0	8	..	0	0	1	0	6	0
Pumpkins, { As far as a reasonable stock of them can Yams, and { be laid in Potatoes, { at the com- mencement of the Voy- age.	0	4	2	..	0	2	0	3	12	0
Ginger,	0	0	4	..	0	0	½	0	3	0
Tea,	0	0	11	..	0	0	1½	0	8	0
Sugar,	0	1	6	..	0	0	22-3	1	0	0
Vinegar, { Six Pints per Month, per Man.										
Oil for the body, in bad weather. }	0	0	11	..	0	0	11-3	Pr Man, pr day.		

And whenever such Ship or Vessel, during the course of such voyage, shall pass beyond the tropics, either to the Northward or Southward, then, in addition to the forgoing Scale or allowance, shall be added Food of a more nourishing quality ; viz.

	Per Man per Month.				Per Man per Month.	
	lbs.	oz.	dr.		Seers.	Chks
Pillau Meat,	8	3	7	or	4	..
Curry Meat,	6	2	9	..	3	..
Biscuit,	10	4	4	..	5	..
Wheat,	14	5	15	..	7	..
Pickled Mangoes,	2	0	14	..	1	..
Rum, { Exclusive of the discre- tionary allowance in time of bad weather,	Two drams per day per Man.					

Tobacco

How many
months provi-
sion to be car-
ried.

And in addition to the abovementioned stock of Provisions, and other articles hereinbefore mentioned, the Owners or owner of every such Ship or Vessel hereinbefore mentioned, shall also lay in a stock of Tobacco, sufficient for the supply of at least three-fourths of the Asiatic Sailors, Lascars, or Natives on board, for the Voyage, at the rate of one half seer or one pound weight per man per month. to be served out to such Asiatic Sailors, Lascars, or Natives, when their own Private Stock of that Article shall have been exhausted, which Tobacco shall be estimated at twenty per Cent. on the prime cost of the Article, such prime cost to be certified by the Inspecting or other Officer appointed for that purpose, and the price of such Tobacco to be deducted at the end of the voyage, from the wages of such men to whom the same shall have been supplied ; and the entire quantity of Provisions and other Articles, which shall be laid in for the use of the said Asiatic Sailors, Lascars, and Natives as aforesaid, shall be estimated as follows ; viz. *To Europe, North America, the Eastern Coast of South America, and the Western Coast of America* respectively, customary Provisions for six months, and food of a more nourishing quality for four months. *To New South Wales* customary Provisions for four months and food of nourishing quality for two months. And it is hereby directed, that a Stock of Fuel and Water shall be laid in by every such Ship or Vessel as aforesaid ; for the supply of Asiatic Sailors, Lascars. or Natives on board, and that it shall be in proportion to the Stock of other Provisions taken

on board as aforesaid ; and that the said Stock of Water shall be in proportion to the number of Asiatic Sailors, Lascars, or other Natives on board of such Ship or Vessel as aforesaid, and that in particular the said Stock of Water so taken in for the supply of Asiatic Sailors, Lascars, and other Natives, shall be of sufficient quantity to allow for every Asiatic Sailor, Lascar, or other Native on board of such Ship or Vessel during the said voyage, one gallon at the least for each day : Provided always, that whenever the Seacunnies, or any other part of the Crew of such Ship or Vessel shall be Anglo Asiatics or Native Portuguese, they shall be victualled as European Seamen.

IV. Every such Ship or Vessel shall be furnished and provided by, and at the expence of the Owners or Owner of such Ship or Vessel, and for the use of such Asiatic Sailors, Lascars, and Natives who may embark or be on board of such Ship or Vessel, during the intended Voyage, the following Bedding and Clothing ; viz. One Bed, ^{Clothes and} Bedding. to consist of Three Country Blankets sewed together. One Pillow, stuffed together with Blanketing. One Blanket, one Jacket and Pair of Trowsers with feet, made of Four Yards of European Red or Blue Cloth. One Jacket and one Pair of Trowsers, with feet, made either of European Cloth or Country Blanketing. One Pair of Shoes, Two Woollen Caps, Two Pair of Woollen Mittens for each man ; and that such Bedding and Clothing shall be delivered out to such Asiatic Sailors, Lascars, and Natives as aforesaid, who may not be previously supplied therewith, whenever such Ship or Vessel shall be

in any Latitude to the Northward of Twenty-four Degrees North Latitude, or to the Southward of Twenty-four Degrees South Latitude, and that such Bedding and Clothing shall thereupon become the property of the person or persons to whom the same shall be delivered. Provided always, that no Asiatic Sailor, Lascar, or Native shall be entitled to receive more than one set of Bedding and of Clothing in the course of one Voyage, and that the Owners or Owner of such Ship or Vessel, supplying such Bedding or Clothing, shall be at liberty to deduct from the Wages of each Asiatic Sailor, Lascar, and Native as aforesaid, who shall be supplied with such Bedding or Clothing, in addition to the prime cost, Twenty per Cent. on the Articles respectively supplied to any such Asiatic Sailor, Lascar, or Native as aforesaid, and which said prime cost shall be certified by the Inspecting or other Officer thereto appointed.

Births.

V. Every such Ship or Vessel, shall be provided with healthy and roomy Berths or Lodging Places, properly ventilated in the fore part of the between Decks of such Ship or Vessel, which shall be left clear for the accommodation of the Asiatic Sailors, Lascars, and Natives as aforesaid, who may embark or proceed on board of such Ship or Vessel, to each man of whom, in Ships or Vessels having no Top Gallant Fore Castle, shall be allowed a space of Thirty-five Cubic Feet, for his accommodation before the Main Mast ; but in cases of Ships or Vessels having a Top Gallant Fore Castle, Twenty-four Cubic Feet shall be

deemed sufficient for each of such persons, and that all such Asiatic Sailors, Lascars, and Natives as aforesaid, who shall not be required to perform the duties of the said Ship or Vessel, or who shall not belong to the Watch Gang that may be actually employed in performing the duty or work of the said Ship or Vessel, shall be suffered and permitted to remain in their berths or lodging places hereinbefore mentioned, in the same manner as is usually permitted to European Sailors, and until it shall be the turn of duty of such Asiatic Sailors, Lascars, or Natives, who may remain below to relieve the Watch or Gang employed on the Upper Deck ; and in order to enable the Asiatic Sailors, Lascars, or Natives, as aforesaid, to obtain the benefit of this Rule or Regulation, the Master or Commander of every such Ship or Vessel shall divide the Asiatic Sailors, Lascars, or Natives into two Watches, or Gangs, accordingly as the duty of the said Ship or Vessel may require, and in such manner that a portion of such Asiatic Sailors, Lascars, or Natives forming one Watch, or Gang, may remain on the Upper Deck, to perform the duty of the said Ship, while the residue of such Asiatic Sailors, Lascars, and Natives, may remain in their Berths, or Lodging Places as aforesaid, in the same manner as is usually practised and observed towards European Sailors ; and every such Ship or Vessel as aforesaid, of the burthen of Five Hundred Tons and under, shall be provided by, and at the expence of the Owners or Owner thereof, with one Caboose for the purpose of enabling the said Asiatic Sailors, Lascars, and

Caboose.

Natives to Cook their Victuals on board such Ship or Vessel, according to the manners, habits, and Customs of such Asiatic Sailors, Lascars, or Natives respectively, and to be appropriated exclusively to and for their use; and which said Caboose shall not be less in length than Four Feet Ten Inches, or in breadth than Three Feet Two Inches, and in height Five Feet, and every such Ship or Vessel as aforesaid, exceeding Five Hundred Tons, shall in like manner be furnished with two such Caboosees, for the purposes herein aforesaid.

Lists in duplicate to be given to Collector.

VI. No such Ship or Vessel *shall Clear out from any Port* or Place under the Government of the said United Company, or belonging to His Majesty within the limits aforesaid, before the Commander thereof shall have delivered to the *Officer authorized to grant the Port Clearance, a true List in Duplicate of every Asiatic Sailor, Lascar, or Native on board, or intended to be taken on board such Ship or Vessel, and a true Specification of the terms and rate of Wages on which such Asiatic Sailor, Lascar, or Native shall have been hired, and also a true list in duplicate, of the Tobacco and quantities and sorts of Provisions, and the prices thereof respectively, and of the quantities of water and fuel respectively, which shall have been provided for the use of such Asiatic Sailors, Lascars, and Natives, and also a true and correct list in duplicate, of the Bedding and Clothing, and the Prices thereof respectively, provided for the use of such Asiatic Sailors, Lascars, and Natives, and also a true*

List in duplicate, of the quantities, qualities and assortment of Medicines provided, and on board of such last mentioned Ship or Vessel, each part or list as aforesaid being signed by the Commander of the Ship or Vessel, so delivering the same to the Officer authorized to grant a Port Clearance as aforesaid : and in order that it may be ascertained that such Tobacco, Provisions, Fuel, Bedding and Clothing are respectively sufficient in quantity, and fit and proper in quality for the use of the said Asiatic Sailors, Lascars, and Natives, during the intended voyage, the Owners or Owner, or Commander of every such Ship or Vessel, shall deliver Samples or Musters of all such Tobacco, Provisions, Fuel, Bedding and Clothing, with the Prices thereof respectively, to the Inspecting Officer, or other Person or Persons who shall or may be appointed by the Government, or other Principal Officer of the Port or Place at which such Ship or Vessel may be, to inspect the same respectively, and such Owners or Owner, or Commander, shall, from time to time, produce such Tobacco, Provisions, Fuel, Bedding and Clothing to such Inspecting Officer, or other Person or Persons so appointed, as well on board of the said Ship or Vessel, as before the same shall have been put on board, for such Inspecting Officer, or other Person or Persons as appointed to inspect and examine the same, respect being had to the convenience of the Commander, and the time of lading the said Ship or Vessel, and the Owners or Owner, or Commander of such Ship or Vessel as aforesaid, shall permit

Provisions, &c. must be submitted to an Inspecting Officer.

And so must the accommodation.

and suffer such Inspecting Officer, or other Person or Persons, who shall be appointed in that behalf by the Government, or Principal Officer of the Port or Place in which such Ship or Vessel may be, to inspect and examine the said Ship or Vessel, as well below as upon the Upper Deck, in order to ascertain what accommodations, or berths, or lodging places, may have been provided for the use of such Asiatic Sailors, Lascars, and Natives as aforesaid, and whether sufficient space shall have been left to afford healthy and roomy berths or lodging places for such Asiatic Sailors, Lascars, and Natives respectively, in manner herein aforesaid ; and also, in order to ascertain whether proper and sufficient accommodations for Cooking have been provided, so that such Asiatic Sailors, Lascars, and Natives may be enabled to Cook their Victuals on Board such Ship or Vessel, according to their own manners, habits, and customs. And that when such Ship or Vessel shall so clear out, the Officer authorized to grant such Port Clearance, shall countersign the respective Lists hereinbefore directed to be delivered to him in duplicate and return one part of each set of Lists to the person in Command of such Ship or Vessel, and that on the arrival of such Ship or Vessel at the Port or Place within the said United Kingdom to which such Ship or Vessel may be bound, or at any other Port or Place belonging to. His Majesty, without the limits of the Charter of the said United Company, to which such Ship or Vessel may be bound, the person in Command of such Ship or Vessel

List of Asiatic crew to be delivered by master, at the Port to whence the Vessel is bound.

shall deliver such Lists, so countersigned, to the Officer authorized to admit such Ship or Vessel to Entry, and shall also deliver to said last mentioned Officer a true List containing the names of every Asiatic Sailor, Lascar, and Native as aforesaid, not included in the first List countersigned as aforesaid, and who shall have been Shipped after the commencement of the voyage of such Ship or Vessel, or during the progress thereof, with a specification in like manner of the terms and rates of Wages, at which such last mentioned Asiatic Sailors, Lascars, and Natives as aforesaid, may have been hired ; and also a true and correct Statement in writing, of any casualties that may have happened to any or either of the said Asiatic Sailors, Lascars, or Natives as aforesaid, who at any time were Shipped on such Ship or Vessel, and of what shall have become of every man comprised in such Lists, and who shall not be on board such Ship or Vessel at the time of her Entry into any such Port ; and also a true and correct account, shewing the Bedding and Clothing, and quantity of Tobacco, which may have been furnished and supplied to each Asiatic Sailor, Lascar, and Native as aforesaid, on board of such Ship or Vessel during the Voyage, and what Sum or Balance shall be due and owing to each Asiatic Sailor, Lascar, and Native as aforesaid. for his Wages at the time of the Arrival of such Ship or Vessel at her consigned Port.

VII. The Owners or Owner of every such Ship or Vessel, from which any Asiatic Sailor, Owners answerable for sending Seamen back to

their own coun-
try.

Lascar, or Native as aforesaid, shall be discharged or landed in any Country, other than that from which such Asiatic Sailor, Lascar, or Native as aforesaid, shall have been Shipped, or to which he shall belong, shall, at the proper Costs and Charges of such Owners or Owner, find and provide proper and sufficient Lodging, Raiment, Food, Medicines, and if necessary, Medical and Surgical assistance for each and every Asiatic Sailor, Lascar, or Native as aforesaid, who may be so discharged or landed as aforesaid, from the time of the discharge or landing of each and every such Asiatic Sailor, Lascar, or Native as aforesaid, until he shall be able to enter himself on board of some other Ship or Vessel bound to his own Country, and on which he may work his way to the Port whence he may have been Shipped; provided that the Owners or Owner of the Ship or Vessel bound to the Country of such Asiatic Sailor, Lascar, or Native as aforesaid, shall contract to provide such last mentioned Asiatic Sailor, Lascar, or Native as aforesaid, with a proper Berth and good and sufficient Food, Bedding, Clothing, Medicines, and Medical and Surgical aid during such Voyage to the Port or Place where such Asiatic Sailor, Lascar, or Native as aforesaid, may have been Shipped or hired as aforesaid, and in the same manner and subject to the Rules and Regulations hereinbefore respectively ordained for the accommodation and treatment of Asiatic Sailors, Lascars, and Natives as aforesaid, the whole expense of which contract, if any, to be borne and sustained by the Owner or

Owners of the Ship or Vessel on which such Asiatic Sailor, Lascar, or Native shall have been Shipped within the limits aforesaid, and from which such Asiatic Sailor, Lascar, or Native as aforesaid, shall have been discharged or landed as aforesaid ; provided also, that if such last mentioned Asiatic Sailor or Native shall not be able, either from want of opportunity, from sickness, or from any other cause, within Four Calendar Months from the time of his discharge or landing as aforesaid, to enter himself on board of such Ship or Vessel bound to his own Country, or to the Port or Place where he may have been hired or Shipped, in conformity with the Contract, and on the Terms or Conditions hereinbefore mentioned ; in any such case, the Owners or Owner of such Ship or Vessel, from which such last mentioned Asiatic Sailor, Lascar, or Native shall have been discharged or landed as aforesaid, shall find and provide for him a suitable passage to the Country, Port or Place at which he shall have been hired or Shipped, or to which he may belong, with sufficient and proper Food, Clothing, Bedding, Medicines, and Medical and Surgical aid, during such passage, and in the manner hereinbefore ordained for the accommodation and treatment of such Asiatic Sailor, Lascar, or Native as aforesaid, during the Voyage on board the Ship or Vessel from which he shall have been discharged or landed as aforesaid ; and the Owners or Owner of every such Ship or Vessel, trading under the authority of this Act, who shall contract, or agree to carry or convey, any Asiatic

Sailor, Lascar, or Native as aforesaid, and who shall have been landed or discharged as aforesaid, from any Port or Place in the United Kingdom, or without the limits aforesaid, to the Port or Place at which such Asiatic Sailor, Lascar or Native as aforesaid, shall have been hired or Shipped, or to which he shall belong, and whether such Asiatic Sailor, Lascar or Native as aforesaid, shall have entered himself to work his way back as aforesaid, or shall have been sent on board as a Passenger, shall be subject to the Rules and Regulations hereinbefore ordained for the accommodation and treatment of such Asiatic Sailors, Lascars and Natives as aforesaid, during the Voyage on the Ship or Vessel from which he shall have been discharged or landed, so far as the same may be respectively applicable to the Character or Situation in which such Asiatic Sailor, Lascar, or Native as aforesaid, may have been Shipped or embarked, in order to return to the Port or Place to which he may belong.

The foregoing Rules and Regulations to take effect, and to be and continue in full force at the Presidency of Fort William aforesaid, from the expiration of One Calendar Month after the publication thereof in the *Government Gazette*, at Calcutta, and at Fort Saint George, Bombay, Prince of Wales's Island, Singapore, and at all other Ports and Places in any Territory, Country, or Island under the Government of the said United Company, or belonging to His Majesty, within the Limits aforesaid, from and after the expiration of One Calendar Month after the publication of such Rules and Regulations by the respective Governments, or the Principal Officers, or constituted Au-

thorities at Fort Saint George, Bombay, Prince of Wales's Island, Singapore, and at such other Ports and Places respectively.

The several forms to be observed by the Masters, Officers, and Owners of Ships, trading according to the Authority of the Act of Parliament abovementioned under the Rules and Regulations now published for general information, will be determined by the Marine Board, and duly notified by Public Advertisement from their Office.

By order of the Right Hon'ble the Governor-General in Council.

E. MOLONY, *Acting Secy. to the Govt.*

A. D. 1830, REG. III.

A REGULATION for amending part of the Rules of Regulation XV. 1829, and likewise for better enforcing the payment of Duty on the Exportation of Goods by Sea, passed by the Governor General in Council on the 20th January, 1830, corresponding with the 14th Maug, 1836, Bengal Era; the 17th Maug, 1837, Fusly; the 15th Maug, 1237, Willaity; the 2d Maug, 1836, Sumbut; and the 30th Rujub, 1245, Higeree.

It is prescribed in Clause Second, Section III. Regulation XV. 1829, that applications to pass Goods Imported by Sea, shall contain a declaration of the value thereof for Assessment of Duties, with other matters to be subscribed by the Proprietor, Importer, or Consignee, or his known Agent or Factor, in the presence of two Custom House Officers, whereof the Collector or his Deputy shall be one. The necessity of attendance at the Custom House for this purpose is, however, complained of as irksome, and inconvenient to Merchants and others passing Goods, and it has appeared to the Governor General in Council, that this condition may be dispensed with

under proper checks to prevent abuse. It has also been deemed expedient to provide by distinct penalty for better securing the Custom Duty chargeable on Goods Exported by Sea.

The following Rules have accordingly been passed, to be in force from the date of promulgation throughout the Presidency of Fort William :

Declaration of value on Applications to Import Goods need not be signed in Collector's or his Deputy's presence.

But Collector may require Importer to attend and confirm the declaration.

Any person subscribing as Proprietor, Importer or Consignee, or as Agent without authority, to be liable to penalty of One Thousand Rupees.

II. *First.*—In modification of the Rule contained in Clause Second, Section III. Regulation XV. 1829, it is hereby provided, that the declaration of value for Assessment of Duty prescribed therein to be signed and subscribed by the Proprietor, Importer or Consignee, or his known Agent or Factor in the presence of two of the Officers of Customs of whom the Collector or Deputy Collector shall be one, shall be good and sufficient, and be received as such when duly signed and subscribed by the Proprietor, Importer or Consignee, or his known Agent or Factor, although, such signature shall not have been affixed in the presence of the Custom House Officers aforesaid, Provided, however, that it shall be competent to the Collector of Customs whenever he shall see fit to require the party so declaring to attend, and confirm the said written declaration and signature in his presence.

Second.—Any person signing and subscribing a declaration of the kind referred to in the preceding Clause of this Section, upon an application to pass Goods through a Government Custom House, who, shall not be the Proprietor, Importer or Consignee, or his Agent or Factor, as may be declared therein, shall, for every such offence, forfeit the sum of Sicca Rupees One Thousand.

No Goods, Wares or Merchandize, shall be Goods for Ex-
 Exported by Sea, or be put on Board any Ship portation must be
 or Vessel, or any Sloop, Boat or other Craft, for passed through
 the purpose of Exportation, or be in any way the Custom
 removed and taken out of the limits of Calcutta, House under pe-
 nalty of forfei-
 ture if unaccom-
 panied by Per-
 mit.
 for such purpose from the Custom-House Warf,
 or from any other Warf, or Ghaut, until a Li-
 cense or Permit shall have been given in writing
 by the Collector of Customs or his Deputy, for
 the Exportation of the same from such Wharf
 or Ghaut, and any goods secretly or openly lad-
 en on any Ship or Vessel, or put on board, or
 attempted to be put on board of any Boat, Sloop,
 or Craft, whatever, for the purpose of being
 carried on ship-board without such written Li-
 cense or Permit obtained or passed, or attempted
 to be passed from the interior, otherwise than as
 above prescribed, shall be forfeited to Government,
 and may be seized as forfeited by any persons
 authorised under the Rules of the existing Regu-
 lations to make seizures.

DAMAGED GOODS.

NOTIFICATION.

WITH the sanction of Government, the Rule prescribed by
 Section 49, Regulation IX. of 1810* for the sale of Goods
 when imported in a damaged or unmerchantable condition has
 been modified as follows :

* Section XLIX.—' No claim for a remission of duty upon Liquors or other
 Goods stated to have been found damaged, will be admitted, unless the condition

First.—Goods in a damaged or unmerchantable state are to be declared such in the application prescribed for their entry at the Calcutta Custom House, and their condition is to be ascertained and certified on the face of such application by the Custom House Appraiser or such other Officers as the Collector may appoint to that duty, previously to the articles being cleared from the Custom House. No claim for a remission of any part of the Duty demandable is to be admitted in behalf of Goods cleared before their condition has been ascertained.

Second.—Goods which have been entered and reported on as damaged or unmerchantable in the manner aforesaid, are to remain in the custody of the Custom House, and the duty on them is to be ascertained and adjusted in the manner prescribed by Section 49, Regulation IX. of 1810, unless the Importers desire to dispose of them at the established Public Auction Rooms in Calcutta, when they are to make a deposit in Cash or Company's Paper equal to the full amount of the duty which would have been payable on the Goods had they been in a merchantable state, such deposit to be forfeited in the event of the Duty demandable on the Goods not being adjusted within three months from the date of the affidavit affixed to the Import manifest of the vessel on which they were laden.

Third.—The duty on damaged or unmerchantable Goods passed upon Deposit as aforesaid, whenever paid within the time specified above, is to be adjusted on the gross amount realized by the bona-fide sale of such Goods. Such amount to

of the Goods shall have been ascertained previously to their passing the Custom House. On this examination of them at the Custom House, should any of them be found not to be in a merchantable state, such Goods must be sold on the spot, as the condition of any remission of duty, and the duty will be settled on the proceeds of the sale. But it is to be understood, that no such damaged Goods will be permitted to be sold until the proprietor or his Agent shall have caused to be inserted in the *Calcutta Gazette*, an advertisement specifying the day and time of the sale, and the articles to be sold, moreover all sales of damaged Goods at the Custom House are to be made in the presence of the Collector or his Deputy, and the Goods are to be lotted with the approbation of the Collector.

be proved by the production of the original Account Sales received by the Sellers from the Auctioneers employed on the occasion.*

Fourth.—Owners of damaged or unmerchutable Goods allowed to be sold at Public Auction Rooms under the present Rules are to give previous notice to the Collector of the time and place of intended sale of their Goods, in failure of which, they will be held liable to the payment of the full amount of their Deposit.

Fifth.—The Auction Rooms at which damaged or unmerchutable Goods may be put for sale under these Rules, are restricted for the present to those of Messrs. Adam and Co. and Mackenzie, Lyall and Co.

Sixth.—No damaged or unmerchutable goods are to be cleared from the Custom House under deposit of Duty as aforesaid, until the Collector has satisfied himself as to their weight, measure, and number.

Seventh.—The above Rules are liable to be revoked at any time and without any enactment or formal notice to that effect, if they should be found productive of abuse, or if other circumstances should occur to render their continuance inexpedient.

By Letter of the Board of Customs, No. 5, dated 10th Jan. 1832.

(Signed) G. J. SIDDON, *Col. of Sea Customs.*

The 13th January, 1832.

NOTE.—The Appraiser in all cases of Damaged Goods will appraise as if the Goods were not damaged, as the Importer deviating from any of the above conditions must pay Duty as if the Goods were not damaged.

No sum less than 250 Rupees can be received as a deposit, it is not necessary, however, to deposit any percentage in excess of the Duty leviable if the Duty exceeds that sum.

* Sometimes damaged Goods sell for more than the fixed value of the Tariff, in such cases the value per Tariff to be taken for levy of duty.

See case of Apear and Co. Rattans and Alum, 27th July, 1840.

The Deputy Collector after the deposit has been made, will write on the deposit chellaun 'Grant usual letter.'

The uncovenanted Assistant to the Collector will prepare this letter according to a printed form.

To pass into Town, Goods damaged, the Importer must present a duplicate chellaun, the Import Supervisor, after comparing the duplicate with the original and examining the letter, authorizing the sale, will write on the duplicate,— 'Tidewaiter—Note, pass and return to Office.' This document on which the Goods are to be eventually registered to remain attached to deposit chellaun until adjustment of deposit.

When Goods are to be sold on the Wharf, the Head Tide-waiter on seeing the printed letter will allow the sale.

(Signed) R. WALKER, C. S. C.

Calcutta Custom House, }
the 27th May, 1837. }

VALUATION OF IMPORTS.

A. D. 1833, REG. VI.

A REGULATION for rescinding part of Regulation XVI of 1829, and for enacting other Rules in the case of Goods imported by Sea.—Passed by the Governor General in Council on the 3d June 1833, corresponding with the 22d Jeyte, 1240, Bengal Era: the 1st Asser, 1240, Fus'y; the 23d Jeyte, 1240, Wil-laity; the 1st Assar, 1890, Sumbut; and the 13th Moherrem, 1249, Higeree.

PREAMBLE. WHEREAS so much of the Rule contained in Clause Second, Section III. Regulation XV. of 1829, as provides that in cases where Goods are taken by the Officers of the Customs on account of Government under circumstances of a presumed undervaluation, an allowance of ten per cent. in addition to the declared value shall be paid to the Importer, has been found in its operation prejudicial to the Revenue; and, whereas, it has appeared reasonable in all cases in which Goods undervalued shall be so taken on account

of Government that the Customs Duties payable on the Importation thereof shall be levied at the valuation at which the said Goods shall have been so taken by Government. The following Rules have been passed by and with the sanction of the Honorable Court of Directors and with the approbation of the Honorable the Board of Commissioners for the Affairs of India to take effect from the date of their promulgation within the Provinces subject to this Presidency.

II. Regulation XV. of 1829, with the exception of Section II. is hereby rescinded.

Regulation XV. of 1829 rescinded, with the exception of Section II.

III. *First.*—The Duty leviable according to the Schedules annexed to Regulation XV. 1825, on Goods and Merchandize imported by Sea shall be levied *ad valorem*, that is to say, according to the market value at the place and time of importation, except when otherwise specially provided in that or in any other Regulation, and the value of all such Goods and Merchandize shall be stated on the face of the application to clear the same from the Custom House, that may be presented by the Importer, Consignee or Proprietor of such Goods, or his known Agent or Factor, who shall further subjoin to the said application a declaration of the truth of the same in the manner and form following :

Declaration of value to be appended to the application to clear Goods.

(*For form, see page 71.*)

Second.—The above declaration shall be subscribed by the Proprietor, Importer or Consignee, or his known Agent or Factor, and if upon view or examination of such Goods, Wares or Mer-

Declaration to be signed by the Importer or his Agent.

Goods undervalued may be detained by Officers.

chandize by the Officers of the Customs, it shall appear to them that such Goods, Wares or Merchandize, or any portion thereof, or any Article or Articles separately valued as above for assessment of duty, are not or is not valued according to the fair Calcutta Market price at the time of such declaration, then it shall be lawful for the Collector or other Officer or Officers of the Customs duly authorized in that behalf to detain such Goods, Wares or Merchandize, or such article or articles, and to cause the same to be lodged in the

Subject to reference to Board of Customs.

Government Ware-houses, or otherwise secured until the pleasure of the Board of Customs, or other authority acting with the powers of the Board, shall be known and declared, and it shall

Who may take for the Company and sell.

be lawful for the said Board or other authority to order the Collector to take such Goods, Wares or Merchandize for the use and benefit of the Honorable Company at any time within eight days from the date on which the application of Importer or Proprietor may have been made, and the Collector or other Officers aforesaid shall, in such case, within fifteen days of the same date, pay to the Proprietor, Importer or Consignee of such Goods, Wares or Merchandize, or Article or Articles so detained and taken for the Company, the value thereof as declared and set forth upon the Import application by such Proprietor, Importer or Consignee or by his known Agent or Factor.

Declared value to be paid to Importer.

Goods so taken to be sold on account of Government.

Third.—When payment may be so made to the Importer or Proprietor of such Goods, Wares or Merchandize, the same shall be in full satisfaction for the Goods in the same manner as if such

Goods, Wares or Merchandize had been transferred by ordinary sale, and the Collector, under the direction of the Board of Customs, shall cause the said Goods, Wares or Merchandize to be sold to the best advantage on account of Government.*

IV. In all cases in which Goods shall be taken and purchased by or on account of Government the duties payable thereon shall be levied from the Proprietor, Importer or Consignee thereof, according to the value declared and set forth on the Import application.

Duty to be levied from the Proprietor or Consignee.

* This Regulation is now extended to Exports. See Act XVI. of 1837.

ACT. No. XIV. OF 1836.

Passed by the Right Hon'ble the Governor General of India in Council, on the 30th May. 1836.

Regulations imposing Transit and Town duties in the interior, and fixing rates of Import and Export duty on Sea goods repealed.

I It is hereby enacted, that from the 1st June next, such parts of Regulations IX. and X. 1810, Regulation XV. 1825, and of any other Regulations of the Bengal Presidency, as prescribe the levy of transit or Inland Customs Duties, or of Town Duties; and likewise the Schedules of Duties and Provisions of any kind contained in these, or any other regulations for fixing amount of Duty to be levied upon Goods imported into, or exported from, the said Presidency by Sea, shall be repealed. Provided, however, that nothing herein contained, shall be construed to prevent the levy of Duties at the rates now in force at the Custom House and Chokies established on the line of the Jumna, or on any Frontier line, upon goods crossing that line for import into, or export from, the Territory of the East India Company by land, nor to affect the regulations in force for imposing and levying Duties on Salt, the produce of Western and Central India.

Except as regards the Jumna frontier line.

And duties on western salt.

Import duties to be levied according to schedule A. annexed.

II. And it is hereby enacted, that Duties of Customs shall be levied on goods imported by Sea into Calcutta, or into any other place within the Provinces of Bengal and Orissa, according to the rates specified in Schedule A. annexed to this Act, and with the exceptions specified therein, and the said Schedule with the notes attached thereto, shall be taken to be a part of this Act.

III. And it is hereby further enacted, that Duties of Customs shall be levied upon country goods exported by Sea from any Port of Bengal or Orissa according to the rates specified in Schedule B. annexed to this Act, with the exceptions therein specified, and the said Schedule with the notes attached thereto, shall also be taken to be a part of this Act.

Export duty to be collected on country goods according to Schedule B. annexed.

IV. And it is hereby enacted, that no goods or articles whatsoever, entered in either of the said Schedules as liable to Duty, shall be exempted from the payment of such Duty, or of any part thereof, except under special order from the Governor of Bengal. Provided however that it shall and may be lawful for the Collector of Customs or other officer in charge of a Custom House, to pass free of duty, as heretofore, any Baggage in actual use, at his discretion, and in case of any person applying to have goods passed as such, the Collector, acting under the orders of the Board of Custom, Salt, and Opium, shall determine whether they be Baggage in actual use, or goods subject to Duty, under the rules of this Act.

No goods entered therein as liable to duty to be exempted, except by order of Government.

But the Collector may pass Baggage belonging to passengers at his discretion.

V. And it is hereby enacted, that the Rules and Regulations now established for the levy of Duties of Customs on goods imported into, or exported from Calcutta and other Ports of the Presidency of Fort William in Bengal, shall continue to be in force, and shall be observed and applied for the levy of the Import and Export Duties, imposed by this Act, unless repealed or altered, or repugnant to the provisions thereof.

Existing Rules to be enforced for levying the new Import and Export duties.

Place may be fixed by the Governor of Bengal beyond which an inward-bound vessel is not to proceed until a Manifest has been delivered to Pilot to be forwarded.

Master to be responsible for its correctness under penalty of Rs 1,000.

Goods in excess, or not corresponding with manifest, to be seized and confiscated or charged with increased duties.

The masters of vessels lying below, to deliver

VI. And it is hereby enacted, that it shall be lawful for the Governor of the Presidency of Fort William in Bengal, by an order printed in the *Calcutta Gazette*, to fix a place in any River or Port in Bengal or Orissa, beyond which place it shall not be lawful for any inward bound vessel, save and except such Dhonees and Country Craft as are referred to in Section 22 of this Act, to pass until the Master or Commander shall have delivered to the Pilot on Board, for the purpose of being forwarded by the public dawk or otherwise, as may be ordered by the Board of Customs, Salt, and Opium, a manifest made out in the form prescribed by Section 45, Regulation IX. 1810, and it is hereby enacted, that if the manifest so delivered* by the Master and Commander shall not contain a full and true specification of all goods imported in the vessel, the Master or Person in charge thereof shall be liable to a fine of 1,000 Rs. and any goods or packages that may be found on board *in excess of the manifest so delivered*, or differing in quality or kind, or in marks and numbers, from the specification contained therein, shall be *liable to be seized* and confiscated, or to be charged with such increase.† Duties‡ as may be determined by the Board of Customs, Salt, and Opium; and if any inward-bound vessel shall remain outside, or below the place so

* The Board of Customs have determined that the Kedgeree manifest is the Original manifest alluded to in the Act, and that alterations and penalties refer to that; No. 306, August 26th, 1842.

† When goods are not manifested through inadvertence, the Collector may, without reference to the Board, levy double duty. When there be reason to suspect the omission arises from fraud, the Collector must report to the Board, (see Board's Letter of 30th June, 1836)

fixed by the Governor of Bengal the Master or Commander shall in like manner, deliver to the Pilot so soon as the vessel shall anchor, a manifest as above prescribed; and if any vessel entering a Port for which there is a Custom House established shall lie at anchor therein for the space of twenty-four hours, the Master and Commander whereof shall neglect to deliver the said manifest to the Pilot on board, he shall for such neglect be liable to forfeit the sum of one thousand Rupees, and no entry or Port Clearance shall be given for such vessel, until the fine is paid.

ver manifests on coming to anchor.

If remaining at anchor 24 hours without sending manifest to be subject to penalty of 1,000 Rupees.

VII. And it is hereby enacted, that no vessel shall be allowed to break bulk until the manifest described in the preceding Section of this Act, and another copy thereof to be presented at the time of applying for entry inwards, shall have been received by the Collector of Customs, and order shall have been given by the said Collector for the discharge of the Cargo; and the said Collector may further refuse to give such order if he shall see fit, until any Port-Clearances, Cocketts, or other papers, known to be granted at the places from which the vessel is stated to have come, shall likewise be delivered to him.

No vessel to break bulk unless 2 copies of manifest have been received.

And entry may be refused until papers of the places of departure are delivered.

VIII. And it is hereby enacted, that it shall be competent to the Collector of Customs at any Port of Bengal or Orissa at his discretion, to send one or more officers of Customs on Board of any vessel at any time; and the Custom House Officer so sent, shall remain on board of such vessel by day and by night, until the vessel shall leave the

Collector may send a Custom House Officer on board any vessel.

To remain on board till she sails. Port or, or until it be otherwise ordered by the Collector of Customs.

Persons refusing to admit Custom House Officers, or not giving them proper accommodation, liable to fine.—See Section 6, Act XVI. of 1837

IX. And it is hereby enacted, that any Master or person in charge of such vessel, who shall refuse to receive a Custom House Officer on board, when so deputed, as above provided, or shall not afford such officer suitable shelter and sleeping accommodation while on board, shall be liable to a fine not exceeding the sum of 500 Rupees for each day, during which such Officer shall not be received and provided with suitable shelter and accommodation, which fine shall be adjudged by, and at the discretion of the Board of Customs, Salt, and Opium, at Calcutta, and the vessel by the Master or person in charge of which such fine shall have been incurred shall not be moved until the same shall be paid.

Collector may order a vessel to be searched.

X. And it is hereby enacted, that whenever a Collector of Customs shall see cause to direct that any vessel shall be searched, he shall issue his warrant or written order for the same, addressed to the Custom House Officer on board, or to any other Officer under his authority, and upon production of such order, the Officer bearing it shall be competent to require any Cabins, Lockers, or Bulkheads to be opened in his presence, and if not opened upon his requisition, to break the same open; and any goods that may be found concealed, and that shall not be duly accounted for to the satisfaction of the Collector of Customs shall be confiscated, and any Master or person in charge of a vessel who shall resist such Officer or refuse to allow the vessel to be searched when

Bulkheads to be broken open if not opened on requisition.

Any concealed goods to be confiscated.

so ordered by the Collector of Customs, shall be liable upon conviction for every such offence, to a fine of 1,000 Rupees, to be adjudged by any Magistrate or Justice of the Peace of the place.

Resistance or refusal of Masters punishable with fine of 1000 Rs.

XI. And it is hereby enacted, that no goods shall be allowed to leave any vessel, or to be put on board thereof until entry of the vessel shall have been duly made in the Custom House of the Port, and order shall have been given for discharge of the Cargo thereof as above provided; and it shall be the duty of the Custom House Officer on board, and of all Officers of Customs to seize as contraband, any goods which shall have been removed or put on board of any vessel, in contravention of the above provision, on which any attempt shall have been made to remove from, or to put on board of, any vessel in contravention of the above provision. And after entry of the vessel at the Custom House in due form, such part of the Cargo as may not be intended and declared for re-exportation in the same vessel shall be sent to land. And export cargo shall be laden on board thereof according to the rules and practice now in force, and if an attempt be made to land or put on board goods or merchandize in contravention thereof, the goods or merchandize shall be liable to seizure and confiscation.

Goods not to be landed or put on board till entry of the ship is duly made.

Cargo to be sent ashore and laden outwards according to existing forms.

XII. Provided however, and it is hereby enacted, that no goods shall be allowed to leave any vessel under the said rules, unless the same be duly manifested, and any goods found on board in excess of the manifest, or not corresponding with the specification and description therein contained,

Goods unmanifested not to be landed in ordinary form.

But to be seized on board. shall be seized by the Custom House Officer on board, in order that they may be dealt with as prescribed in Section 6 of this Act ; and if goods

Master to be answerable that all goods manifested are forthcoming and duly passed. entered in the manifest shall not be found on board the vessel, or if the quantity be found short, and the deficiency be not duly accounted for, or if goods sent out of the vessel be not landed at the Custom House, or at such other Ghaut or place as the Collector of Customs shall have prescribed or permitted, there to be passed in due form, the

Under penalty of 500 Rupees for each missing package of unknown value, or double duty if assessable. Master or Commander shall be liable to a penalty not exceeding five hundred Rupees for every missing or deficient package of unknown value, and for twice the amount of duty chargeable on the goods deficient and unaccounted for, if capable of being assessed therewith. Provided, however, that nothing herein contained, shall be construed to prevent the Collector of Customs from

Rule for presenting an amended or supplemental manifest. permitting the Master or Commander of any vessel to amend obvious errors, or to supply omission from accident or inadvertence by furnishing an amended or supplemental manifest,* but the receiving of such shall always be discretionary.

Custom House Officers taking unauthorized fees or bribes subject to penalty of 500 Rupees. XIII. And it is hereby enacted, that any Custom House Officer whatsoever, who shall demand or accept any gratuity not authorized by any existing regulation or order of Government in consideration of doing, or of omitting to do any act in his official capacity, shall forfeit for every such

Same penalty on persons offering. offence, the sum of five hundred Rupees ; and any person who shall offer a bribe to any Custom

* Note.—A fee of 5 Rs. to be levied on admission of supplemental manifests, (see Board's Letter, dated 16th June, 1847.)

House Officer in order to induce such Officer to act in a manner inconsistent with his duty, shall forfeit a like sum ; and these penalties shall be adjudged on conviction before any Magistrate or Justice of the Peace of the Town, District or Place, where the Custom House may be established by such Magistrate ; and in default of payment, any person so convicted shall be committed to the Civil Jail of the City or District until the fine be paid, or for a period not exceeding six months.

XIV. And it is hereby enacted, that when goods shall be seized as contraband and liable to confiscation, the Collector of Customs shall investigate the case, and according to his judgment, shall either release the goods or adjudge them to confiscation ; and whenever he shall declare goods to be confiscated, he shall report his proceedings for confirmation and final adjudication by the Board of Customs, Salt, and Opium. Collector to investigate and adjudge confiscation. Provided, Board's confirmation necessary. however, that nothing herein contained shall be construed to prevent the Governor of Bengal from ordering the release of goods seized, or from remitting any penalty whatsoever that may be incurred for contravention of the Customs Laws.

XV. And it is hereby further enacted, that twenty days exclusive of Sundays and Holidays, shall be allowed for the discharge of the Import Cargo of vessels not exceeding six hundred tons burthen, and thirty days, exclusive of Sundays and Holidays, for the discharge of the Import Twenty or thirty days allowed to clear inwards, according to tonnage.

Cargo of vessels exceeding that burthen ; and the said periods shall be calculated from the day of the Tidewaiter, or other Custom House Officer,

After which the Master to pay charges of the Custom House Officer.

first going on board* and if the whole cargo be not discharged by the expiration of the above stated periods respectively, the Master or Commander shall be charged with the Tidewaiter's or other Officer's wages and other expences, for any further period that he or they may be detained on board. And if the Owners, Importers or Consignees do not bring their goods, to land within the periods above fixed, it shall be the duty of the Master or Commander so to do.

Master to land goods if Consignees do not.

And if any goods remain on board after the time fixed as above, for the discharge of the Import Cargo, the Collector may order the same to be landed and warehoused for the security of the duties chargeable, and of any freight and primage, and other demands that may be due thereon, giving his receipt to the Master for the same. Provided always, that in all cases it shall be lawful

If these fail Collector may land and warehouse.

for the Collector, or other Officer in charge of the Custom House, with the consent of the Master of the vessel to cause any packages to be brought on shore and to be deposited in the Government warehouse for the security of the duties and charges thereon, although twenty days may not have expired from the entry of such vessel ; and in case goods so landed and warehoused, or any goods brought to land from any vessel be not claimed and cleared from the Custom House within three

And may land packages before 20 days with consent of Master.

Note.—It is now calculated from the date of the ship's arrival off Town.

months from the date of landing,* it shall be competent to the Collector to sell the same on account of the duties, freight, and other charges incurred and due thereon.

XVI. And it is hereby enacted, that a further period of fifteen days, Sundays and Holidays excluded, shall be allowed for putting on board Export cargo, if the vessels shall not exceed 600 tons burthen, and twenty days if exceeding that burthen, when the lading and unlading thereof shall be continuous, and the Master or Commander shall in such case, not be charged with the wages and expences of the Custom House Officer on board until after the expiration of such additional periods respectively. And if a vessel having discharged its Import Cargo shall be laid up, the Custom House Officer on board shall be withdrawn so soon as he shall certify that no goods remain on board, excepting necessary stores and articles for use; and when a vessel so laid up, shall be entered at the Custom House for receipt of Export Cargo, a Custom House Officer shall be sent on board, and if the said last mentioned Officer shall certify that no goods are on board, saving as above excepted, twenty days, exclusive of Sundays and Holidays,

Further period of 15 or 20 days for continuous landing for Export. (1)

If the vessel be laid up Tide-waiter to search and leave, certifying that it is empty.

* Altered to 3 months from the date of ship's entry, (see Act XVI. of 1837, Section 13.)

(1) Extended by Government order under date the 19th September, 1838, to 20 and 30 days respectively, (see Board's Letter, dated 9th October, 1838,) and subsequently to 25 and 35 days by Government order, of the 15th May, 1839, at the same time the distinction between continuous and non-continuous lading done away with, see Collector's Letters, dated 5th September, and correspondence between Board and Government, dated 9th October, 1838.

20 and 30 days as above, shall be allowed from the date of according to tonnage, allowed for such certificate for the lading outwards of a vessel not exceeding 600 tons, and thirty days being laid up; for vessels exceeding that burthen; after which certificate that period, respectively, the Master and Commander shall be charged with the wages and expences of the Custom House Officer on board to the date of the vessel's sailing from the port.

When penalty has been incurred by a Master. XVII. And it is hereby enacted, that if any person in charge of any vessel shall have become liable to any penalty, fine, or demand, on account of any act or omission relating to Customs,

Note—When a Ship puts back, she takes a *fresh departure* in the matter of calculation for demurrage, vide Government order, dated 27th September, 1837. Board's letter, 10th October, 1837.—See also orders of the 1st February, 1843, relative to the exclusion of Sundays in the account—after completion of the allowed demurrage.

CASE.

Submitted for the orders of the Collector.

“A vessel clears and drops down the river before she comes under any claim for demurrage on account of Preventive Officer. On her way down, she is injured and obliged to return to town. She unloads, and reloads, *without re-entering* and departs without re-clearance—or she clears—as the case may be. Query, Whether under the circumstances of the case, the calculation for Preventive demurrage claim is to take a fresh departure,—that is to say, to be made from the period she returns to Town, to that of her finally leaving Town—or whether it is, (with reference to her first departure) to be continuous to the original calculation—the Preventive Officer being on board all the time.”

(Signed) N. CAMPBELL,
Superintendent.

31st August, 1843.

“I think that the terms of the Board's order, allowing a fresh period without charge for a Preventive Officer, includes the case of a Vessel returning from damage or stress of weather—even though she may not re-enter.”

(Signed) E. CURRIE,
Collector.

the Collector of Customs shall be competent, subject to the orders of the Board of Customs, Salt and Opium, to refuse Port Clearance to such vessel, until the fine shall be discharged.

The Collector may refuse Port Clearance of the vessel till it be paid.

XVIII. And it is hereby enacted, that upon any goods passed through the Custom House for shipment, the application for which shall be presented after Port Clearance shall have been taken out, double the prescribed duty shall in all cases be levied, and if the goods* be free, five per cent. upon the market value shall be levied thereon.

Goods shipped after Port Clearance to pay double Duty, and 5 per cent. if free.

XIX. And it is hereby enacted, that when a vessel having cleared out from any port shall put back from stress of weather, or it shall for any damage or from other cause, be necessary that the Cargo of a vessel that has cleared out, shall be unshipped or re-landed, a Custom House Officer shall be sent to watch the vessel, and take charge of the Cargo during such re-landing or removal from on board; and the goods on board such vessel shall not be allowed to be transhipped or re-exported free of duty, by reason of the settlement of Duty at the time of first export, unless the goods shall be lodged in such place as shall be allowed by the Collector of Customs, and shall remain while on land, or while on board of any other vessels under special charge of the Officers of Customs, until the time of re-export; and all charges attending such custody, shall be borne by the exporter, or by the applicant

In case of re-landing for damage, &c., Officer to proceed on board to watch.

And Cargo not to be exempt from Duty on re-export, unless all the while in charge of Custom House Officers.

* Modified by Section 12, Act XVI of 1837. Goods entitled to drawback, drawback only forfeited. Rule not to apply to Bullion—or Opium (Board's letter dated 15th August 1837.)

Proviso for re-
importation
when duties and
drawbacks are to
be refunded.

And Master to
forfeit the value
of drawback on
goods not forth-
coming.

No refund of
Export duty af-
ter Port Clear-
ance.

Arabs and other
Foreign Asiatic
vessels to be
deemed Foreign.

for this advantage ; provided, however, that in all cases of return to Port after Port Clearance on account of damage or for stress of weather, it shall be lawful for the owner or for the Master and Commander, to re-enter the vessel and land the Cargo under the rules for the importation of goods, and the Export Duty shall in that case be refunded,* and the amount paid in drawback be re-claimed, and the goods be placed in all respects as before being passed for exportation ; and if goods on account of which drawback has been paid, be not found on board the vessel, the Master shall forfeit the entire value thereof, unless he account for them to the satisfaction of the Collector of Customs.

XX. And it is hereby enacted, that when goods shall be re-landed before the lading of any vessel is complete, and Port Clearance has been granted, the duty levied upon such goods, shall be returned to the Export, but no refund † shall be made of duty paid on the Export of any goods after Port Clearance shall have been granted for the vessel on which the goods were exported, except the vessel shall have put back for stress of weather or for damage, and the goods shall have been re-landed under the rule contained in Section 19 of this Act.

XXI. And it is hereby enacted, that vessels owned by Natives of Arabia and coming from the Ports thereof, and likewise the vessel of any coun-

* Refund of duty allowed on goods saved from vessels entirely lost in the river, as in the case of the American Ship. "*Gasper*," lost near Houghly Point.

† Nor free transhipment, nor free re-export. Board's Letters dated 17th September, 1836, 15th May, 1837, 14th May. 1838.

try or Port of Asia not subject to the dominion of the King of the United Kingdom of Great Britain and Ireland, excepting Dhonees and small Craft from the Maldiva and Nicobar Islands, as herein under provided, shall be deemed Foreign vessels.*

XXII. And it is hereby enacted, that Dhonees, Country Craft, and other small vessels, not brought into the Port of Calcutta by Pilots, shall be required to anchor and moor in such part of the River Hooghly as shall be marked out by the Collector of Customs, with the sanction of the Board of Customs, Salt and Opium, and if any such vessel shall anchor in any other part of the River than as so marked out, and the Master or Person in charge thereof shall not immediately upon being ordered so to do, move his vessel to the place marked out, he shall be liable to a fine of 100 Rupees, to be adjudged by the Collector of Customs, and the vessel, or any part of its Equipment or Cargo may be seized and sold in satisfaction for such fine; and goods shall be landed from such vessels and put on board for Export according to such rules, and at places as shall be prescribed by the Collector of Customs; and vessels of this description coming from the Maldives, or from the Nicobar Islands, shall be considered as British vessels.

Dhonees, &c. to be required to anchor in a particular part of the river.

Penalty if not moved to said ghaut when required, 100 Rupees.

Vessel, its equipment or cargo may be seized.

* Modified, (see Notification of the 14th June 1837,) by which Arab vessels are now permitted to enter under the privileges of British vessels.

SCHEDULE A.

ALTERED BY ACT IX. OF 1845.*

Rates of Duty to be charged on Goods imported by Sea into any Port of the Presidency of Fort William in Bengal.

No.	Enumeration of Goods.	
1	Bullion and coins,	Free.
2	Precious stones and pearls, ⁽¹⁾	Ditto.
3	Grain and pulse,†	Ditto.
4	Horses and other living animals,	Ditto.
5	Ice,	Ditto.
6	Coal, coke, bricks, chalk and stones, ⁽²⁾	Ditto.
7	Books printed in the United Kingdom, or in any British Possession, ⁽³⁾	Ditto.
8	Foreign books,	3 per cent.
9	Marine stores, the produce or manufacture of the United Kingdom, or any British Possession, ⁽⁴⁾	5 per cent.
10	Ditto ditto, the produce or manufacture of any other place or country,	10 per cent.
11	Metals, wrought or unwrought, the produce or manufacture of the United Kingdom, or any British Possession, ⁽⁵⁾	5 per cent.
12	Metals, ditto, the produce or manufacture of any other place,	10 per cent.
13	Tin, the produce of any other place than the United Kingdom, or any British Possession,	10 per cent.
14	Woollens, the produce or manufacture of the United Kingdom or any British Possession, ⁽⁶⁾	5 per cent.
15	Ditto, the produce of any other place or country,	10 per cent.

* And by Act 6 of 1848. See subsequent page. There are now no discriminating duties on flags.

† Split pease to be considered pulse, but grain prepared in any way dutiable.

No.	Enumeration of Goods.	
16	Cotton and silk piece goods, and all manufactures of cotton or silk, or of cotton or silk mixed with any other material, the produce of the United Kingdom or of any British Possession,(?)	5 per cent.
17	Ditto ditto, the produce of any other place,	10 per cent.
18	Cotton thread, twist and yarn, the produce of the United Kingdom, or any British Possession,	3½ per cent.
19	Ditto ditto, the produce of any other place,	7 per cent.
20	Porter, Ale, Beer, Cider and other similar fermented liquors,	5 per cent.
21	Opium,	{ 24 Rs. per seer of 80 tolas.
22	Salt,*	{ Rs. 3-4 per md. of 80 tolas per seer,...
23	Alum,	10 per cent.
24	Camphor,	10 per cent.
25	Cassia,... .. .	10 per cent.
26	Cloves,... .. .	10 per cent.
27	Coffee,... .. .	7½ per cent.
28	Coral,	10 per cent.
29	Nutmegs and Mace,	10 per cent.
30	Pepper,... .. .	10 per cent.
31	Ratans,	7½ per cent.
32	Tea,	10 per cent.
33	Vermillion,	10 per cent.
34	Wines and Liqueurs,	1 Rupee per gallon.
35	Spirits, consolidated duty, including that levied heretofore through the Police of Calcutta,	{ Rs. 1-8 per imperial gallon.
	And the duty on Spirits shall be rateably increased as the strength exceeds of London proof, and when imported in bottles,† five quart bot-	

* Now 2 Rs. 12 Ans. per maund—Notification of 31st March 1847, No. 583, Note.—Ganno free, see letter from Government to Board in-re Mackey. Board's letter, No. 959, of the 21st May 1846.

† Six quart bottles to be deemed equal to the Imperial Gallon, see Notification of 15th May 1847. *

	ties shall be deemed equal to one imperial gallon.	
36	All manufactured articles not included in the above enumeration, .. }	5 per cent.
	All unmanufactured articles not enumerated }	3½ per cent.

Statement shewing the definition of the term "Manufactured" from Articles heretofore classed as "Unenumerated." Imports British and Foreign.

No. I.	No. II.
Articles classed as "Unenumerated" subject to duty at 3½ per cent agreeably to Act XIV. of 1836 as modified by Act VI. of 1848.	Articles classed as "Manufactured" subject to duty at 5 per cent agreeably to Act IX. of 1845, as modified by Act VI. of 1848.
Agate (precious stone, free)	Agate Seals, see Jewellery, Toys and Trinkets, manufactured articles
Aloes	Beads of all sorts
Arsenic	Berlin Wool, worsted Yarn
Asafoetida	Blackening
Betelnuts	Bottles
Bedannah or quince seed	Brimstone, Flour of, stick
Brimstone in crude state	Bugles
Cardamums	Carriages
Chalks	China Goods
Cochineal	Cigars
Cocoanuts entire	Cocoanut Shells polished into
Cocoanut shells, rough	Hookah Bottoms
Cocoanut kernel, oil seed	Coir and Coir Rope
Cotton	Copperas
Cowries	Corrosive Sublimate
Cubebs	Dammar, boiled
Cummin Seed	Earthen-ware
Dates	Fire side arms, Ammunition, and
Dried Snails	Gun Caps
Drugs natural products	Guns
Elephant's Teeth	Ghee
Fire clay	Gold and Silver Thread
Gallingall	Glass-ware
Gums of sorts	Glue, China
Gallnuts	Grocery, Confectionery and
Hemp	Oilman's Stores
Hides, Raw or Green	

No. I.
Articles classed as "Unenumerated" subject to duty at 3½ per cent agreeably to Act. XIV. of 1836 as modified by Act. VI. of 1848.

Horns, Buffaloe, Cow, Deer, &c.
Horse Hair
Liquorice Root
Ochre Red or Yellow
Saffron
Sandal Wood
Sapan Wood
Salaries or diquid storax
Stick Lac
Sewing ball thread
Tobacco Leaf
Tallow
Timber and Panel Boards
Tortoise Shell
Wax
Wool, Lamb's
Wood, Cedar
Ditto Teak
Ditto Mahogany
And all Timbers, sawn Planks, Shinbins, Arties, &c.,

No. II.
Articles classed as "Manufactured" subject to duty at 5 per cent agreeably to Act. IX. of 1845, as modified by Act. VI. of 1848.

Haberdashery, Millinery and Hosiery, &c.
Hard-ware and Iron Mongery mixed
Indigo
Jewellery Plate and Plated-ware
Leather Shoes and Harness &c.
Lacs of all sorts (Stick lac excepted)
Lamitta
Lampblack
Linen thread
Mathematical and Philosophical Instruments
Medicines
Music and Musical Instruments
Oils
Packs, Hogsheads, Butts, &c.
Paints and Varnish
Provisions in general, Salted Fish
Dry, and Bumloh fish
Perfumery
Red Lead
Ratan Canes, or Malacca Canes
Silk, sewing Thread, China
Snuff
Soap
Stationery, Quills
Sugar, Loaf
Sulphuric Acid
Tallow Candles
Vinegar
Verdigris
Wax Candles
White Lead

(Signed) H. TORRENS, *Secretary.*

Board of Customs, the 4th Sept., 1845.

Notes to the foregoing Schedule.

Enumeration of Goods.			
<i>Precious Stones.</i>			
(1)	{ Cornelian beads, &c. agates,*.....	{ Come under this head,..	Free.
	{ Bricks,.....	{ This denomination does not include Bath or scouring bricks which are dutiable as unenumerated,.....	{ 3½
	{ Stones,.....	{ Refers to the article in its rough state and for building, not to the manufactured articles, such as mill-stones, grind-stones, stones,	{ 3½
(2)	{ Stones,.....	{ Plates, caps, &c. neither to marble or manufactured marble, such as busts, statues, which are liable to duty as unenumerated articles,	{ 3½
	{ Slates and Clay,	{ Dutiable as unenumerated articles,.....	{ 3½
	{ Flint,	{ In a rough state are, ...	{ Free
	{ Books, Articles, Maps, or En- gravings,	{ Are not exempt from payment of duty under this head but considered unenumerated When letter press and engravings or maps are combined in any work, the Rule is, if the maps or engravings merely illustrate the letter press, the work passes free as a book. If the letter press be a mere illustration of engravings or maps, the work is dutiable as an unenumerated article,.....	{ 3½
(3)	{ Music and Mu- sic Books,....	{ Are dutiable as unenumerated,	{ 3½
(4)	{	{ Under this head are not included Deal's and Short's Lanterns and Varnish, which pay as unenumerated articles,	{ 3½

* No. 1. Blood stones.

	Enumeration of Goods.		
(5)		<i>List of Marine Stores.</i>	
		Anchors,	
		Blocks,	
		Buntin,	
		Fir spars,	
		Canvas,	
		Hemp Cordage,	
		Grapnels,	
		Kentledge,	
		Sail twine,	
		Tar and pitch,	
		Rosin, ..	
		Cables, chain, coir rope, ..	
		Ship's chandlery,	
		Come under this head, ..	3
	Metals. { Plate and plat- ed-ware, }	{ If not united with any other substance, falls under this head; if united, is con- sidered unenumerated, }	{ 3½ }
	Hardware, ... }		
	{ Jewellery, ... }	{ When the metal part can- not be separately valued from the stones, is considered un- enumerated. }	{ 3½ }
	{	{ When it can, the stones are valued separately* for free entry, and the mounting subjected to duty as worked metal, }	{
	{	{ If wholly of metal, as worked metal, }	{ 3
	{	{ As unenumerated articles,	{ 3½
	{ Watches. Gold and silver leaf, brass leaf or orsiduc, }	{ As metal, }	{ 3

* *Metals*.—Machinery of a value exceeding 1,000 Rs. and consisting like steam engines almost entirely of metallic materials, to have entry at rate of metals, or 3 per cent. when the produce of a British Possession, (see Board's letter, dated 26th June, 1839, and Mr. Prinsep's letter of same date.)

	Enumeration of Goods.		
	<i>Instruments.</i> Astronomical, Mathematical, Musical, and Surgical, Guns, &c. fire arms,	Are considered unenumerated, Ditto, ditto,	} 3½ } 3½
(6)*	Woollens....	Under this head are comprised all articles manufactured from wool, viz. lamb's wool, lascar's woollen caps,	} 3
	<i>Piece Goods.</i> Silk Handkerchiefs, China silk and crape shawls, cotton and silk scarfs,	When in pieces of more than one handkerchief, scarf, or shawl, are considered piece goods, when in single pieces, as unenumerated,	} 3½
(7)†	Ribbons, ..	Come under the head of unenumerated articles,...	} 3½
	Mixed Goods,	Of woollen and cotton, woollen and silk, or cotton and silk, as unenumerated,	} 3½

And when the duty is declared to be ad valorem, it shall be levied on the market value without deduction, and if the Collector of Customs shall see reason to doubt whether the goods come from the country from which they are declared to come by the Importer, it shall be lawful for the Collector of Customs to call on the Importer to furnish evidence as to the place of manufacture or production, and if such evidence shall not satisfy the said Collector of the truth of the declaration, the goods

* Berlin and other wools for embroidery class as "unenumerated."

† Also cotton blankets.

shall be charged with the highest rate of duty, subject always to an appeal to the Board of Customs, Salt, and Opium.

And upon the re-export by sea of goods imported, excepting opium and salt, provided the re-export be made within two years of the date of Import as per Custom House Register, and the goods be identified to the satisfaction of the Collector of Customs, there shall be retained one-eighth of the amount of duty levied, and the remainder shall be repaid as drawback. And if goods be re-exported in the same ship without being landed (always excepting opium and salt, in regard to which the special rules in force shall continue to apply) there shall be no Import duty levied thereon.*

* See also Act XVI. of 1837, Sec. 14. This clause has now retrospective effect.

SCHEDULE B.*

Rates of Duty to be charged upon Goods exported by Sea from any Port or Place in the Presidency of Fort William in Bengal.

No.	Enumeration of Goods.	
1	Bullion and coin,.....	Free
2	Precious stones and pearls,	Ditto
3	Books printed in India,	Ditto
4	Horses and living animals.....	Ditto
5	Opium purchased at Government sales in Calcutta,.....	{ Ditto
6	Cotton wool, (1)	{ Ditto
8	Sugar and rum exported to the United Kingdom,	{ Free
	Or to any British possession, (2) ..	3 per cent.
9	Ditto exported to any other place,...	3 per cent.
10	Grain and pulse of all sorts,	{ 1 anna per bag not exceeding 2 mds. of 80 tolas to the seer, or if exported otherwise than in bags $\frac{1}{2}$ an anna per md.
11	Indigo,....	{ Rs. 3 per md. of 80 tolas to the seer.
12	Lac dye and shell lac,.....	4 per cent.
13	Silk, raw filature,	{ $3\frac{1}{2}$ annas per seer of 80 tolas.
14	Silk, Bengal wound,... ..	{ 8 annas per seer of 80 tolas.
15	Tobacco,	4 annas per md.
16	All country articles not enumerated or named above,	{ 3 per cent.

MEMO.—Salt Provisions cured in the country allowed free Export whether in British or Foreign Bottoms. Government order, dated 8th January 1840, forwarded by Board on the 23d January, 1840.

* Under Acts 6 and 7 of 1848 Goods are exported free from one presidency to another.

Notes to the foregoing Schedule.

Enumeration of Goods.		
(1) Cotton wool,	{ Cotton flying or refuse cotton, is considered unenumerated,	{ 3 p. cent.
(2) Sugar and rum, ...	{ The word sugar includes all extracts from the sugar cane, as molasses, jaggry, goor, treacle, syrup,..... Sugar shipped as stores on a vessel proceeding to a British Possession is dutiable, as stores are consumed any where, Sugar and rum shipped to any British Possession on the Continent of India are dutiable (see Section II. Act. LVI. of 1837,)	{ 3 p. cent. 3 p. cent.

And when the Duty is declared to be ad valorem, the same shall be levied on the market value of the article at the place of Export, without deduction.

After the 1st April, 1837, credit shall not be given for, nor shall drawback be allowed, on any Inland Customs or Land Frontier Duty paid at any Custom House or Chokee of the Jumna Frontier Line, or of Benares, except only upon the article of cotton wool covered by Rowannahs taken out at the Custom House of the Western Provinces, and proved to have been destined for Export by Sea, when passed out of those Provinces.

Orders by the Right Honorable the Governor of Bengal.

Fort William,
General Department, N O T I C E.
30th May, 1836.

Under the power conferred by the 6th Section of the Act No. XIV. of this year, the Governor of Bengal has fixed the Station of Kedgerree, in the River Hooghly, as the place beyond which no vessel inward bound shall pass, until the Master and Commander shall have delivered a Manifest of the Cargo and Goods laden therein, drawn up in the form prescribed by Section 45, Regulation IX. 1810, to the Pilot on board, in order that it may be forwarded to Calcutta in such manner as may be ordered by the Marine Board.*

H. T. PRINSEP.

Secy. to Govt.

* Now by the Superintendent of Marine, 1848.

BONDING ACT.

ACT. No. XXV. of 1836.

Passed by the Right Hon'ble the Governor General of India in Council, on the 31st October, 1836.

I. It is hereby enacted, that it shall be law- Governments of Presidencies to declare Warehousing Ports.
ful for the Governor, or Governor in Council of any Presidency, to declare any Port within the Territories of such Presidency, a Warehousing Port.

II. And it is hereby enacted, that it shall be Importers may then Warehouse.
lawful for any person who imports Goods into any such Warehousing Port, to lodge such Goods in any Public Warehouse, or in any Private Warehouse, licensed in the manner hereinafter described.

III. And it is hereby enacted, that applica- Making Application in form A. annexed.
tions shall be made for the admission of such Goods into such Warehouses as aforesaid in the Form A. attached to this Act, and the said Form shall be signed by the Importer, Owner, or Consignee; and no Goods shall be lodged in any such Goods first to be assessed for Customs Duty.
Warehouse until they shall have been assessed for Customs Duty, according to the Rules in force at the place of importation, and the Keeper of every such Warehouse shall be answerable for Warehouse-keeper to be answerable for weight or gauge of the Custom House, allowing for wastage.
the weight or gauge reported by the Custom House Officers, who shall have assessed the said Goods, deducting the wastage hereinafter allowed.

IV. And it is hereby enacted, that when Misdescription of Tale, Goods, or Packages to
Goods shall be passed by tale or by package, every omission or misdescription tending to in- injury of reve-

none, punishable by fine of ten times the loss. jure the revenue, shall be an offence punishable with fine, not exceeding ten times the greatest

amount of duty which could have been lost to the Government in consequence of such omission or

Error of over statement may be rectified before, not after entry into Warehouse. misdescription; and if Goods shall have been overstated in quantity or value, the error may be rectified prior to the lodging of the said Goods in such Warehouse as aforesaid, but not after the said Goods have been so lodged.

Packages to be marked and numbered before reception into Warehouse. V. And it is hereby enacted, that no packages of Goods shall be admitted into any Public or Licensed Warehouse unless numbered and marked in plain and legible characters, with the initials of the Owner, Importer or Consignee, and with a description of Goods contained therein.

When the Duty exceeds 100 Rs. Bond may be executed for it in Form B. VI. And it is hereby enacted, that upon Goods Warehoused under the provisions of this Act, when the Import Duty chargeable shall exceed the sum of one hundred Rupees, the Importer or Consignee shall be allowed to execute a Bond for the amount of duty chargeable in the Form hereunto annexed, marked B; and when such Bond shall have been executed, the Goods

And Goods may then remain in Warehouse for fifteen months without demand of Duty. shall be allowed to remain in Warehouse for a period not exceeding fifteen months, without being liable to the demand of Import Duty thereon.

Bond to be for twice the Duty and to bear interest from the date of demand. And the Bond to be taken under this Section, shall be for twice the amount of Import Duty assessed on the Goods, and shall stipulate for interest to be payable from the date of the demand of any sum due on account of the Goods at such rate not exceeding six per cent. as shall be

fixed by the Board or other controlling authority of Customs: and the Party executing the same, shall be bound thereby for the payment of all Duties and Charges that shall be claimable on account of the Goods, and of any penalties that may be incurred for violation of the Custom Laws in respect to the same.

The Obligee to be bound for all Duties & Charges claimable on the Goods and for all Penalties.

VII. Provided always, that if any Owner, Importer, or Consignee shall omit to pay any duty or penalty that may fall due on account of Goods Warehoused under this Act, it shall be lawful for the Collector of Customs at his option, either to proceed upon the Bond, or to cause such portion of the Goods, Warchoused, on account of which the duty or penalty may be demanded. as to him may seem fit to be detained, in satisfaction thereof; and if the demand be not discharged within ten days from the date of such detention (due notice thereof being given to the Importer, Owner, or Consignee) the Goods so detained shall be liable to be sold in satisfaction of the demand. And the proceeds of sale so made of Goods detained, shall be written off upon the Bond in discharge thereof to the amount received less the charges of the sale; and if there be any surplus obtained from such sale beyond the amount demanded, such surplus shall be paid over to the Owner or Consignee of the Goods, and no transfer or assignment of the Goods shall prevent the Collector from proceeding against the goods in the manner above provided, for any demand of Customs Duties or Penalty claimed thereon.

But Collector to have power to proceed against the Goods or under the Bond at his option.

And to detain Goods and sell after ten days if the demand be not paid.

Proceeds of Sale to be written off on the Bond.

And surplus paid over to the owner of the Goods.

No transfer to bar this process.

After fifteen months the Board may renew the Bond for other fifteen months.

VIII. And it is hereby provided, that if at the end of fifteen months, the Owner or Consignee of Goods shall desire to keep them in Warehouse for a further period, the Board or other controlling authority of Customs, shall be competent to permit him so to keep them for a like further period not exceeding fifteen months, on the Bonds being renewed by the parties applying for the same.

Goods re-landed from a Vessel put back may be Warehoused without Bond and re-shipped under the previous Settlement of Duties.

IX. And it is hereby enacted, that when a Vessel after having cleared from the Port shall return, and the Owners, Agents, or Shippers of the Cargo of such Vessel, or any part thereof, shall desire to land the same for re-export, such Goods shall be admitted to Warehouse, and being so declared and registered, re-export may be made thereof under the previous Settlement for Duty, unless the bottom in which the re-export is made, be one on account of which the Goods are chargeable with increased Duty, in which case the Goods shall be chargeable only with the difference, and no Bond shall be taken on account of Duties for such re-landed Goods unless the Goods shall be liable to Duty on being passed through the Custom House for Importation.

Exception.

Reserved Duty on re-export to be chargeable on removal of Goods for Shipment and Bonds to be cancelled on payment thereof.

X. And it is hereby enacted, that upon the re-exportation by Sea of Goods Imported and Warehoused under Bond for the Duty, as provided in this Act, within the period during which such Goods are by this Act permitted to continue in Warehouse, and upon payment of all reserved Duty which may be due on account of such Goods, and of any charges or penalties that may

have been incurred on account of the Goods, the Bond executed at the time of lodging the Goods in Warehouse, shall be deemed to have been discharged and be cancelled accordingly.

XI. And it is hereby enacted, that if any Goods lodged in Warehouse, in the manner aforesaid, shall be removed or taken from the Warehouse otherwise than for exportation by Sea, or if the Goods be not cleared from the Warehouse and exported at the expiration of the time during which such Goods are permitted by this Act to remain in Warehouse, the Collector of Customs shall demand the full amount of Import Duty chargeable thereon, and any charges or penalties that may have been incurred. And if the amount so claimed, be not paid within ten days from the date of the demand, the Collector of Customs shall be entitled to realize the same either by putting the Bond in suit, or at his option, by causing the Goods, or any sufficient portion thereof, to be sold in satisfaction of the demand.

On removal otherwise than for re-export or if not cleared in time full Import Duty to be levied with interest and charges.

And Collector may cause Goods to be sold in satisfaction if not paid in ten days.

XII. And it is hereby enacted, that whenever any Goods Warehoused and Bonded as aforesaid, shall be removed from any Public or Licensed Warehouse, the Collector of Customs shall cause such removal to be noted on the back of the Bond, and every note so made, shall specify the quantity and description of Goods removed, the purposes for which they have been removed, the date of removal, and name of the person removing them, and the number and date of the Export Pass under which they have been taken

Removal of Goods to be noted in the Bond with particulars

away, if removed for exportion by Sea; and of the Import Pass or Order, if removed for importation and the amount of duty paid.

And the same particulars to be registered in the Register of Bonds. XIII. And it is hereby enacted, that a Register shall be kept of all Bonds entered into for Customs Duties on Goods Warehoused as aforesaid, and entry shall be made in the said Register of all particulars prescribed in the preceding

When Registry shews all the Bonded Goods to have been cleared out, Bond to be cancelled. Section of this Act, as to be noted on the Bond, and when the Register shall show that the entire quantity of the Goods covered by any Bond has been withdrawn from Warehouse either through importation and the payment of Duties, or through re-exportation by Sea and payment of the re-

And returned to the Obligee. serve Duties upon such re-export, it shall then be competent to, and be the duty of, the Collector of Customs to cancel the Bond as discharged in full, and to deliver it so cancelled to the Parties who shall have executed, or who shall be authorized to receive the same.

The Custom House Godowns & other Government Godowns to be Public Warehouses. XIV. And it is hereby enacted, that the Warehouse of the Custom House, together with such other Buildings as shall be directed by the Governor in Council or Governor of the Presidency, or Settlement, shall be Public Warehouses

These to be under the Collector or Warehouse-keeper's key. for the reception of the Goods under the provisions of this Act. And every Public Warehouse shall be under the lock and key of the person whom the Governor, or Governor in Council of the Presidency, shall appoint to be responsible for all duties connected with the charge of Goods, their reception into, and delivery from, the Warehouses.

XV. And it is hereby enacted, that the Board or other controlling authority of Customs, shall determine what Goods shall be admitted into every Public Warehouse, in what manner, and on what term; and shall, from time to time, fix rates of hire for every Public Warehouse, or for the custody of Goods therein, and a Table of the Rates so fixed, shall be placed in a conspicuous part of every such Warehouse.

Board to determine what Goods are to be receivable into Public Warehouse and the terms and rates of Warehouse rent or hire.

Table of Rates to be exposed conspicuously.

XVI. And it is hereby enacted, that the owners or Consignees of Goods lodged in a Public or Licensed Warehouse under this Act, or their Agents, shall have access to their Goods at any time, within the hours of business, in the presence of a Custom House Officer, who shall be deputed to accompany them, upon their making application in writing to the Collector of Customs, or the Warehouse-keeper for the purpose.

Owners to have access to their Warehouse Goods, attended by a Custom House Officer during the business hours.

XVII. And it is hereby enacted, that the expenses of carriage, packing, and stowage of Goods on their reception into, or removal from, a Warehouse shall, if paid by the Collector or Warehouse keeper, be chargeable on the Goods, and be defrayed by the Owners or Consignees, in like manner as the Customs Duties before the Goods are removed. And if the Goods be lodged in a Public Warehouse, the Owners or Consignees, shall further pay monthly the Rent and Warehouse Dues on receiving a Bill or written demand from the Collector or Warehouse-keeper for the same. And if the Bill for Rent or Warehouse Dues, be not discharged within ten days from

Expenses of carriage, packing, &c. are to be borne by the Owners.

And to be realized as Customs Duties.

Bill for Rent to be sent in monthly.

And if not paid in ten days

Goods may be sold in satisfaction.

the date of presentation, the Collector of Customs shall have power, (any private transfer or assignment of the Goods notwithstanding) to cause to be sold by Public Auction such sufficient portion of the Goods as he may select in liquidation of his demand. And the Owners

Collector not answerable for loss by fire or other accident, nor for damage.

and Consignees of Goods shall not be entitled to claim from the Collector of Customs, or Warehouse-keeper, any compensation for any loss that may occur while the Goods are passed into, or out of, the Warehouse, or while they remain therein, unless such loss or injury shall be proved to have been occasioned by the wilful act or neglect of the Warehouse-keeper, or his Officers, or of the Officers of Customs.

Wastage to be allowed as per Table.

XVIII. And it is hereby enacted, that allowance shall be made for the wastage of Goods deposited in Warehouses according to the following Table, as the rate of wastage for one year, and the Import Duty shall be settled on the quantities registered at the time of Importation, wastage at these rates notwithstanding :

Table of Wastage to be allowed upon Goods when applied to be removed either from Public or Private Licensed Warehouses.

<i>Description of Goods.</i>		<i>Rate of Wastage.</i>
Alkali,.....	.....	5 p. cent.
Alums,.....	.....	3 „
Aromatic Seeds,	Anise,	3 „
	Coriander,.....	3 „
	Cummin,.....	3 „
	Calizerah,.....	3 „
	Cardamums,.....	3 „
	Jowain,	3 „

<i>Description of Goods.</i>		<i>Rates of Wastage.</i>	
Bellenut,.....	.....	7½	p. cent.
Brimstone,.....	.....	3	„
Camphor,.....	.....	2	„
Coffec,.....	.....	5	„
Copperas or Green Vitriol,.....	.....	5	„
Cotton Wool,.....	.....	2	„
Dry Ginger,.....	.....	10	„
Gums and Drugs, not otherwise specified,.....	.....	3	„
Iron wrought Bars,.....	.....	3	„
Indigo,.....	.....	5	„
Kutch or Terra Japonica,.....	.....	3	„
Lac, Lake Stick and seed,.....	.....	3	„
Long Pepper and Long Pepper Root,.....	.....	3	„
Oils, Essential and Fragrant,.....	.....	8	„
Resin or Dammer,.....	.....	7½	„
Sago,.....	.....	4	„
Sugar,.....	.....	4	„
Saltpetre,.....	.....	4	„
Soap,.....	.....	3	„
Silk,.....	.....	5	„
Spices, {	Cloves,.....	8	„
	Cinnamon,.....	2	„
	Cassia,.....	2	„
	Mace,.....	3	„
	Pepper,.....	6	„
	Pimento or Allspice,.....	2	„
Tobacco, unprepared,.....	.....	5	„
Turpentine,.....	.....	8	„
Tutenague,.....	.....	2	„

Wines and Spirits in Cask—a deduction for ullage of 10 per cent. shall be allowed at the time of being received into Warehouses.

Board may License any Private Warehouses. XIX. And it is hereby enacted, that the Board or other Controlling Authority of Customs, shall have power to License Warehouses belonging to private persons for the reception of Goods, with duty bonded under the rules of this Act, in like manner as prescribed for Public Warehouses ; and every License so granted to a Private Warehouse, shall be liable to be revoked at pleasure by the Board, or other Controlling Authority of Customs, unless otherwise specially stipulated in the License.

License to be revocable at pleasure unless otherwise stipulated. Applications for License for Private Warehouse to be in Form C. with particulars filled up. XX. And it is hereby enacted, that applications for Licenses for Private Warehouses, shall be drawn up in the Form marked C. annexed to this Act, and shall specify the particulars therein stated and the situation of the Warehouses, and their distances respectively, from the Custom House in English Yards.

Collector or Warehouse-keeper to have access to all Licensed Warehouses for himself and his Officers. XXI. And it is hereby enacted, that the Collector of Customs, or other Warehouse-keeper, shall have access for himself, or for any Officer he may depute for the purpose, to any Private Warehouse licensed as above. And if the Proprietor thereof shall not open the same when required, or shall refuse to admit the Collector or Warehouse-keeper, or the Officer or either upon demand made, at any time within the hours of business at the Port, the Proprietor of the Warehouse shall be liable to a fine not exceeding One Thousand Rupees, and further to have the License for the Warehouse cancelled and withdrawn, and all Bonds executed for Duty chargeable upon Goods therein deposited, shall become due and

Proprietors refusing admittance.

Subject to penalty of 1000 Rs. and withdrawal of License.

Bonds for Duty to be put in suit seven days after notice of such all Bonds executed for Duty chargeable upon Goods therein deposited, shall become due and

be put in suit for the levy of the Duty and other demands of the Customs, after seven days shall have passed from the date when the Collector of Customs or Warehouse-keeper shall give notice of any License being withdrawn. penalty or of withdrawal of License.

XXII. And it is hereby enacted, that if Goods lodged in a Private Warehouse shall be found to be deficient at the time of delivery therefrom beyond the allowance for wastage prescribed in the Table annexed to Section XVIII. of this Act, the Owner or Consignee, or other Party who may have lodged the Goods in the Warehouse, shall, unless the deficiency be accounted for to the satisfaction of the Collector of Customs, forfeit to Government a sum equal to ten times the Duty chargeable on the quantity of Goods deficient ; and if goods be found to exceed the registered quantity, such excess unless similarly accounted for, shall be charged with ten times the ordinary Duty thereon ; and when any penalty shall be incurred under this Section, the Goods shall not be removed until the same is paid. If Goods be found deficient beyond the wastage allowance at time of delivery from Warehouse.
Owner to forfeit ten times the Duty on the deficiency.
If found excessive ten times the Duty to be paid on the excess.
And Goods to be detained till paid.

XXIII. And it is hereby enacted, that the Collector of Customs shall have authority at any time to issue his Warrant or written Order, and to cause any Goods or Packages lodged in a Public or Private Warehouse to be opened and weighed, or otherwise examined as he may direct. And after Goods shall have been so opened or examined, he shall cause the same to be sealed or marked in such manner as to him may seem fit, and when Goods shall have been so sealed or marked (after examination) they shall not be again opened with- Collector of Customs may issue Warrant for breaking Packages to search and examine Goods.
When re-packed to be sealed—
And seal not to be re-broken without sanction of Board.

Except under Application from Proprietor. out permission from the Board, or other Controlling Authority of Customs, except when the

Proprietor or Consignee shall apply to have them opened, and in every such case, the Packages shall be again sealed or marked as before.

Then to be resealed. XXIV. And it is hereby enacted, that when Goods shall be received into Warehouse, or shall be removed therefrom, the Packages shall be stamped with a conspicuous seal or stamp containing the words—

Warehoused and Duty Bonded,

or

Delivered for Exportation,

or

Removed for Importation,

The stamp not to be removed or effaced without sanction of Collector. accordingly as the Goods may be received or removed for one or other purpose, and any person who shall remove or efface a stamp or seal affixed by an Officer of Customs, or who shall change the outer cover of any package so marked, or

Under Penalty of Five Hundred Rupees on conviction before a Magistrate. change the contents thereof while Goods are in Warehouse, without giving notice and obtaining permission of the Collector of Customs, shall for every such offence forfeit the sum of Five Hundred Rupees upon conviction before a Magistrate

But Owners may be allowed

or Justice of the Peace of the place. Provided by the Collector however, that the Owners and Consignees of Goods to take samples. shall be at liberty to take out samples of their Goods of such limited quantity as shall be deemed by the Collector of Customs, reasonable and proper.

XXV. And it is hereby enacted, that no Goods shall be removed from any Warehouse except under application to the Collector of Customs for the Goods to be passed for Export or for Importation, in like manner as for other Goods passed through the Custom House, or for removal to another Warehouse, as prescribed in Section XXVIII. of this Act. Goods not to be removed from Warehouse without being passed through the Custom House.

XXVI. And it is hereby enacted, that if any Owner or Consignee of Goods, shall in any way break a Package for removal of any part of the Goods, the entire Duty shall be levied for all the Goods contained therein. If a Package be broken Duty to be levied on all the Goods contained therein.

XXVII. And it is hereby enacted, that applications to remove Goods from Warehouse shall be made in the Form marked D. hereunto annexed, and twenty-four hours' notice shall ordinarily be given to the Collector of Customs or Warehouse-keeper of the intention to remove Goods. Applications to remove Goods to be made in Form D. And twenty-four hours' Notice to be given of removal.

XXVIII. And it is hereby enacted, that Owners or Consignees of Goods Warehoused and Bonded for Duty under this Act, may remove the same from one Public or Licensed Warehouse to any other, and when they shall desire so to remove Goods, they shall make application in the Goods may be removed from one Warehouse to another, application being made in Form E.

Form marked E. hereunto annexed, furnishing the information specified, and filling up the columns left blank in the said Form, with all the particulars therein contained.

No Duty to be levied on Goods destroyed by fire or other accident ; and if damaged, Duty to be levied on the damaged value.

XXIX. And it is hereby enacted, that if Goods Warehoused and Bonded for Duty shall be destroyed by fire or other accident, no duty shall be chargeable thereon, provided that if they be destroyed in a Private Warehouse, notice thereof be given to the Collector of Customs or Warehouse-keeper, within forty-eight hours of the discovery of the accident. And if Goods when lodged in Warehouse shall receive damage, they shall be assessed for Duty according to their actual value and Bond for the same executed for the unexpired term of Warehousing.

Penalties under this Act to be adjudged by the Collector of Customs.

XXX. And it is hereby enacted, that whenever any person shall be charged with having committed any act or neglect for which he is liable to penalty under this Act, the Collector of Customs at the Port, shall be competent to investigate the case, and to adjudge the penalty or to dismiss the complaint, as to him may seem fit. Provided, however, that if the Collector shall adjudge any penalty to be incurred, such judgment shall not be conclusive until the case shall have been reported to the Board or other superior authority of Customs, and the award shall have been confirmed by that Authority ; and it is further enacted, that the Board or other Controlling Authority of Customs shall have the power of mitigating any penalty that may be

Subject to confirmation by the Board or other superior authority of Customs.

incurred on account of Warehoused Goods to the extent of reducing the same to a levy of double Duty.

A.

FORM OF APPLICATION FOR THE RECEPTION OF GOODS IMPORTED BY SEA IN WAREHOUSES.

To the Collector of Sea Customs at Calcutta,

SIR,

Please to order the reception into the Government (or Private Warehouse of Mr. A. B. situate at _____ and Licensed by No. _____, dated _____), of the undermentioned Goods, being of the growth or manufacture of (place to be stated), and arrived from (Port or Place to be mentioned) on the (British or other) Ship _____, whereof _____ is Commander, the Duty upon which Goods has been adjusted in the manner hereafter specified.

Marks and number of Packages.	Description of Packages & Goods.	Contents of Goods.	Rate of value of the Goods.	Amount value of the Goods as ascertained and entered on the landing of the same.	Rate of Duty both of Customs & Town Duty.	Date and No. of Importation.	Specification of the particulars of Bonds if the Duty upon the Goods has been Bonded.
Total.,							

(Date)

(Signed) By the Owner, Agent, or
Consignee of the Goods.

B.

FORM OF BOND FOR IMPORT DUTY.

KNOW ALL MEN BY THESE PRESENTS, that we now
of Calcutta, at Fort William, in the Province of Bengal, in the
East Indies, and of the same place, are jointly
and severally held and firmly bound unto the East India
Company in the sum of Rs. to be paid to the said
East India Company, or their certain Attorney, Agent, Suc-
cessors or Assigns, for which payment well and truly to be
made, we jointly and severally bind ourselves and each of us,
and our respective Heirs, Executors, Administrators and Re-
presentatives, by these presents; sealed with our respective
Seals, dated the day of in the
year-of Christ and the said for themselves,
and each of them and their respective Heirs and Representa-
tives, covenant and agree, that in case of dispute touching the
matter of this Obligation, or the Condition thereof, the same
may be heard and determined in the Supreme Court of
Judicature at

Whereas the above bounden hath (or have) applied to the
Collector of Sea Customs of the said East India Company at
for, and have obtained permission to, lodge in a certain Public
(or Licensed) Godown, for a period of fifteen months, subject to
the Rules or Regulations of Government, the following Goods,
that is to say,

being of
the growth or manufacture of and imported by Sea,
from on board the Ship and entered
in the Custom House Books, as No. of the Register of
Goods imported by Sea.

Now the Condition of this Obligation is such, that if the above bounden (the Principal) his or their Heirs, Executors, Administrators, Representatives, or Assigns, shall in all things, well and truly observe and keep all and singular the Rules prescribed in Act No. XXV. of 1836, to be observed and kept by the Owners, Importers or Consignees of Goods bonded and warehoused, and by the persons obtaining permission to bond and warehouse Goods under the provisions thereof. And if the said (the Principal) his (or their if more than one) Heirs, Executors, Administrators, Representatives, or Assigns, do and shall well and truly pay, or cause to be paid to the Collector of Customs for the time being, for the Port of all such Dues, whether of Custom or of lawful Charges as shall be due, or demandable upon the said Goods, or on account of Penalties incurred in respect to them at or before the expiration of fifteen months from the date of these presents, or before, or at the expiration of such further time, as the Board of Customs shall allow in that behalf, together with Interest thereon at the rate of per Cent. per Annum from the date of demand thereof being made by the said Collector of Customs in writing. And further, if the said Goods after being so warehoused, or any part thereof, shall not within the term so fixed, or to be enlarged, be removed from the said Public (or Licensed) Godowns, or in case the said Goods or any part thereof shall be removed from the said Public (or Licensed) Warehouse at any time within the said term either for Importation or for Exportation by Sea, then, and in such case, if the full amount of all such Duties, Charges and Penalties as may be payable or demandable as aforesaid, shall have been first paid and satisfied on the whole quantity of the said Goods;—then this Obligation to be void and of no effect; otherwise, and on breach or failure in the performance of the said several Conditions, or any of them,

the same to be in full force and virtue. Sealed and delivered, &c.

C.

FORM OF APPLICATION TO OBTAIN LICENSE FOR PRIVATE WAREHOUSES.

To the Collector of Customs at Calcutta,

SIR,

Please to submit to the Board of Customs (or other Controlling Authority of Customs) my request to be furnished with a License under Act No. XXV. of 1836 for a Warehouse situate at and about the distance of yards from the Custom House, the dimensions and other particulars of the Godown are stated below, and the same is intended for the reception of all Goods as a general Store House, (or as the case may be) the period of License not to exceed (mention the time for which period.)

Particulars of Godown.

Length, Feet, Inches,	} Dry, airy, well flued, and puckah built, can contain with perfect safety and convenience about tons of Goods.
Breadth, ditto ditto,..	
Height, ditto ditto,..	

The same being my own property or the property of
from whom I have engaged the same on a lease of).
(Signed) (By the Applicant.)

D.

FORM OF APPLICATION FOR REMOVAL OF GOODS FROM WAREHOUSES.

To the Collector of Government Customs,

SIR,

Please to order to be passed from the (Government or Private) Warehouse of Messrs. A. and Co., situate at (and

Licensed under Act No. XXV. of 1836 by No. dated
) the undermentioned Goods intended for Exportation by
 Sea on the British Ship Captain bound to
 or for internal consumption; or to be consigned to
 (any station in the interior as the case may be) the same hav-
 ing been entered in the Books of your office for the said Ware-
 house, under No. dated by (me or by Messrs. B. and
 Co., whose certificate of the transfer of the Goods is herewith
 annexed.)

<p>Marks and Numbers of Cases. B. & Co. (Name of the Goods.) No. 1 to 4. <input type="checkbox"/> X <input checked="" type="checkbox"/> Sealed. Warehoused for Exportation.'</p>	<p>Four Cases of (name of Goods) 1 Case, Box, Bale, or Parcel, containing (here insert the quan- ntity in each case) 1 Ditto 1 Ditto 1 Ditto Four (Cases, Boxes, Bales, or Parcels) containing (total con- tents to be here stated)</p>
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Custom House value of the above, Rupees and
 please to receive the amount of Duty bonded for the said
 Goods, by Bond No. dated , allowing Drawback
 for Exportation on British Bottom (or as the case may be.)

(Signed) (Either by the Owner, Agent, or
Consignee of the Goods.)

E.

**FORM OF APPLICATION FOR THE REMOVAL OF
GOODS, FROM ONE WAREHOUSE TO ANOTHER,
DURING THE PERIOD FOR WHICH THE INDUL-
GENCE OF WAREHOUSING MAY HAVE BEEN
OBTAINED.**

To the Collector of Government Customs at Calcutta,

SIR,

Please to permit the removal of the undermentioned Goods from the (Government or other Licensed) Warehouse, to the

Warehouse into which the removal is intended to be made, must here be distinctly described (for the unexpired period of Warehousing due on the Goods, the same having been originally entered by virtue of Act No. XXV. of 1836, in the Books of the Warehouse Department, under No. , dated , for fifteen months (or such other period as may have been allowed, to be here stated) under all the Obligations and Conditions, at present, attached to the Goods.

Marks and numbers of Package.	Description of Packages and of Goods.	Contents of Packages.	Rate of value of Goods.	Amount of value of Goods as entered in Custom House Books	Rate of Duty chargeable or paid upon the Goods.	Name of the Persons by whom Goods first passed into Warehouses.

Note.—If the Goods to be removed shall have been sold or transferred by the original Proprietor or Agent, a Certificate of such Sale or Transfer shall accompany the Application.

(Signed) (By the Owner, Agent, or Consignee of the Goods.)

SUGAR ACT.

ACT No. XXXII. OF 1836.

Passed by the Right Hon'ble the Governor General of India in Council, on the 28th November, 1836.

I. It is hereby enacted, that if any person after the 1st day of December, 1836, lands or attempts to land in any part of the Territories subject to the Government of the Presidency of Fort William in Bengal any Sugar which is not the growth of a British possession into which Foreign Sugar cannot be legally imported, such Sugar shall be seized and confiscated by the Collector of Customs or by any other Officer thereunto authorized by the Governor of the said Presidency, unless the district in which such Sugar is landed or in which an attempt has been made to land such Sugar be a district in which the Governor General of India in Council has authorised the importation of such Sugar.

II. And it is hereby enacted, that if any Owner of Sugar the produce of the said Territories or authorized Agent of such Owner, desires to obtain a Certificate of origin from the Collector or Assistant Collector of the Land or Custom Revenue of any district within the said Territories, or from any other Officer appointed by the Governor General of India in Council to give such Certificates, such owner or Agent shall, in the presence of the Officer from whom he desires to obtain such Certificate, make and subscribe a Declaration in the form contained in the Schedule hereunto annexed marked A.

III. And it is hereby enacted, that if the district be one

into which the Governor General of India in Council has not by any order authorized the importation of foreign Sugar or of Sugar the growth of any British Possession into which Foreign Sugar can be legally imported, the Officer before whom such a Declaration as is aforesaid shall have been made, shall grant under his hand and seal to the Declarant, a Certificate in the form contained in the Schedule hereunto annexed marked B.

IV. And it is hereby enacted, that every person who intends to ship Sugar from any place within the said Territories for any part of the United Kingdom, shall be entitled to produce to the Collector of Customs at that place, or to any other Officer who may have been appointed by the Governor General of India in Council to act on such occasions in place of the Collector of Customs, a Certificate such as is above described, and also in the presence of the Officer to whom he has so produced such Certificate to make and subscribe a Declaration in the form contained in the Schedule hereunto annexed marked C.

V. And it is hereby enacted, that the Officer to whom such a Certificate shall have been so produced, and before whom a Declaration in the last mentioned form shall have been so made and subscribed, shall grant to the person who has made, the last mentioned Declaration a Certificate in the form contained in the Schedule hereunto annexed marked D.

VI. And it is hereby enacted, that any person who shall in making any Declaration under the authority of this Act knowingly affirm, an untruth, shall on conviction thereof before such Court as would be competent to try such person for perjury, be punished by fine to an amount not exceeding five thousand Rupees, and imprisonment for a term not exceeding two years.

SCHEDULES.

*A.

I, A. B., solemnly declare that all the Sugar hereinunder described is to the best of my knowledge and belief the produce of the district of ————

Description of the Sugar to which the Declaration relates.

Quantity.	Quality.	Number and denomination of Packages.

The day of 18 . (Signed) A. B.

B.

I, C. D., Collector of Land Revenue (or *Collector of Custom Revenue, or being an Officer appointed by the Governor General of India in Council to act in this behalf*) for the district of ———, do hereby in conformity with the provisions of Act No. XXXII. of 1836, grant this Certificate under my hand and seal that the Sugar hereinunder described is of the produce of the district of ———, and that the importation of Foreign Sugar and of Sugar the growth of any British Possessions into which Foreign Sugar can be legally imported is prohibited in the said district of ———.

Description of the Sugar to which this Certificate relates.

Quantity.	Quality.	Number and denomination of the Packages.	Name of the Declarant on whose declaration the certificate is given.

L. S.

(Signed) C. D.

C.

I. E. F., Shipper of the Sugar hereinunder described, solemnly declare that all the Sugar hereinunder described, is to the best of my knowledge and belief the same Sugar to which the Certificate now produced by me relates.

Description of the Sugar to which the Declaration relates.

Quantity.	Quality	Number and denomination of Packages.	Name of Ship in which the Sugar is Shipped or to be Shipped.	Name of the Master of the Ship

(Signed) E. F.

D.

I., G. H., Collector of Customs, (or being an Officer appointed by the Governor General of India in Council to act in this behalf) for the port of ———, certify under my hand and seal, that there has been produced to me by E. F., the Shipper of the Sugar hereinunder described, a Certificate under the hand and seal of C. D., Collector of Land Revenue, (or Collector of Custom Revenue, or being an Officer appointed by the Governor General of India in Council to act in this behalf) for the district of ———, and the Territories subject to the Government of the Presidency of Fort William in Bengal, which Certificate certifies that the said Sugar is of the produce of the said district, and that the importation of Foreign Sugar or Sugar the growth of any British Possession into which Foreign Sugar can be legally imported, is prohibited in the said district.

Description of the Sugar to which this Certificate relates.

<i>Quantity</i>	<i>Quality.</i>	<i>Number and denomination of Packages.</i>	<i>Name of the Ship.</i>	<i>Name of the Master of the Ship.</i>

L. S.

(Signed) G. H.

The Importation of Refined Sugar from Great Britain (unless Exported in Bond) is not prohibited by this Act.

The Act does not extend to confections,

The word Sugar in this Act includes ;—

Brown,

Muscavado,

Molasses,

Refined Sugar, (not British)

Sugar-Candy.

Board's letter, dated 12th Jan., 1837

See further Board's letter, 20th July, 1840.

RECIPROCITY TRADE ACT.

ACT No. XIV. OF 1837.

Passed by the Right Hon'ble the Governor General of India in Council, on the 12th June, 1837.

It is hereby enacted, that whenever any Foreign State in Asia or Africa shall permit within the dominions of such state the importation or exportation of Goods in British Vessels on, the same terms on which it permits the importation or exportation of Goods in Vessels belonging to the subjects of such Foreign State, it shall be lawful for the Governor General of India in Council, by an order in Council, to direct that Goods may be imported into the Territories of the East India Company, or exported thence in Vessels belonging to the subjects of such Foreign State, on the same terms on which such Goods are imported into the said Territories, or exported thence on British Vessels.

MEMO.—See Notification of 14th June in the *Government Gazette*, of 1st July, 1837.

This privilege conceded to Vessels of the following States, viz.

1. Ports of Arabia and the Persian Gulf.
2. Ports in the Red Sea belonging to the Ruler of Egypt.
3. Dominions of the King of Ava.

ACT. No. XVI. OF 1837.

Passed by the Right Hon'ble the Governor General of India in Council, on the 3rd Ju'y, 1837.

I. It is hereby enacted, that from the 15th day of July, 1837, Regulation XV. of 1817, of the Bengal Code, shall be repealed.

Reg. XV. of 1817, repealed.

II. And it is hereby enacted, that when the Customs Duties fixed to be levied upon Goods exported by Sea from any port of Bengal or Orissa shall be ad valorem, the value of Goods shall be declared by the Exporter in the manner prescribed by Regulation VI. 1833 of the Bengal Code for Goods imported into Calcutta by Sea, and the provisions of that Regulation for cases of disputed value, (excepting Section 4 thereof, which prescribes the levy of duty when the Goods are taken for Government) shall apply to Goods intended to be exported by Sea in like manner as for imported Goods, and the value so to be declared by the Exporter, shall include the packages or materials in which the Goods may be contained.

Goods exporting to be treated as imports in regard to their being taken for the Government, if prices not considered fair by Appraiser.

III. And it is hereby enacted, that it shall be lawful for the Governor of the Presidency of Fort William in Bengal, from time to time, by notice in the Official Gazette, to fix a value for any article liable to ad valorem duty, and that the value so fixed by the Governor of the said Presidency shall, till altered by a similar notice be taken to be the value of such article, for the purpose of levying duty on the same.

Fixed rates.

Hours and
days for loading
and unloading.

IV. And it is hereby enacted, that every Master of a vessel, who shall remove from such vessel or put on board thereof any Goods, or cause or suffer any Goods to be removed thence or put on board thereof between sun-set and sun-rise, or on any day* when the Custom House is closed for business, without leave in writing obtained from the Collector of Customs, shall be punished with a fine not exceeding 500 Rupees.

Fine for Goods
put on board in
absence of a Custom
House Officer.

V. And it is hereby enacted, that when upon application from the Commander of any vessel, the Custom House Officer shall be removed from on board thereof under the Provisions to that effect, contained in Section 16 of the Act XIV. of 1836, if the Commander of such vessel shall, before a Custom House Officer has again been placed in such vessel, put on board of such vessel, or cause or suffer to be put on board of such vessel, any Goods whatever, such Commander shall be punished with a fine not exceeding 1,000 Rupees, and the Goods shall be liable to be re-landed for examination at the expence of the Shipper or Shippers' requisition, to that effect from the Collector of Customs.

Accommoda-
tion for Preven-
tive Officer and
his servant.

VI. And it is hereby enacted, that the Commander of every vessel, who is bound to receive a Custom House Officer on board of such vessel, shall also be bound to receive on board one servant of such Officer, and to provide such Officer and such servant, with suitable shelter and accommodation, and likewise with a due allowance of fresh

• Sundays, Good Friday, Christmas Day, and New Years Day.

water and with the means of cooking on board ; and if any Commander of a vessel shall wilfully disobey the directions contained in this Section, he shall be punished with a fine not exceeding 500 Rupees.

VII. And it is hereby enacted, that no Cargo ^{Boat alongside of a vessel await- ing Perwannah.} Boat laden with goods intended for exportation by Sea, shall make fast to, or lie alongside of any vessel, unless there shall be on board the boat or have been received by the Custom House Officer on board of the vessel a Custom House Permit, or order for the shipment of goods. And the goods on board of any boat that may so lie alongside or be made fast to a vessel, if such goods be not covered by a Custom House Pass accompanying them, or previously received by the Customs Officer on board the said vessel, shall be liable to confiscation.

VIII. And it is hereby enacted, that when ^{Boat-notes and Goods found in Boats out of the immediate line of the place of landing.} Goods shall be sent from on board ship for the purpose of being landed and passed for importation, there shall be sent with each Boat-load or other separate dispatch a Boat-note specifying the number of packages, and the marks and numbers, or other description thereof, and such Boat-note shall be signed by an officer of the vessel, and likewise by the Customs Officer that may be on board ; and if any imported goods be found in a Boat proceeding to land without a Boat-note, or if being accompanied by a Boat-note, they be found out of the proper track between the Ship and the Custom House Wharf, or other wharf or

ghaut at which they have been permitted to be landed, the boat containing such goods may be detained by any Inspector, or by any other Officer of the Preventive Service of the Custom House, duly authorised by the Collector of Customs; and unless the cause of deviation be explained to the satisfaction of the Officers of Customs, the goods shall be liable to confiscation.

Goods not found to correspond with description given by owner.

IX. And it is hereby enacted, that when goods shall be brought to be passed through the Custom House, either for importation or exportation by Sea, if the packages in which the same may be contained, shall be found not to correspond with the description of them given in the application for passing them through the Custom House, or if the contents thereof be found not to have been correctly described in regard to sort, quality, or quantity, or if any goods not stated in the application be found concealed in, or mixed up with the specified articles, all such packages, with the whole of the goods contained therein, shall be liable to confiscation.

Goods landed, but removed before duty is paid

X. And it is hereby enacted, that if any person after goods have been landed, and before they have been passed through the Custom House, removes or attempts to remove them with the intention of defrauding the Revenue, the goods shall be liable to confiscation.

XI. And it is hereby enacted, in modification of the article of Schedule B of Act No. XIV. of 1836, which provides that when Sugar or Rum shall be exported on British Bottoms to any Bri-

tish possession, no duty shall be levied thereupon, and if on foreign bottoms, a duty of 3 per cent. only shall be levied, that the said exemption from duty and advantage of rate shall not hold or apply to the case of Sugar exported to any British Possession or Settlement on the Continent of India (including the Port of Bombay), but duties shall be levied on such Exports in the same manner as upon Sugar and Rum exported to other places, and the amount of duties so levied, shall be credited, in the adjustment of any import duty to which the Sugar so exported from Bengal may be subject, at any place of import within the possession of the East India Company.

XII. And it is hereby enacted, in modification of Section 18 of the Act XIV. of 1836, that when goods shall be shipped after Port Clearance, if the same be imported goods entitled to Drawback, such Drawback shall be forfeited, but no separate duty shall be levied thereon.

XIII. And it is hereby enacted, in modification of Section 15 of Act XIV. of 1836, that if goods landed at the Custom House be not claimed, and cleared from the Custom House, within three months from the date of entry of the Ship in which such goods were imported, it shall be competent to the Collector to sell the goods on account of the Duties, Freight, and other Charges incurred and due thereon.

XIV. And it is hereby enacted, that no payment shall be made of Drawback upon any goods exported from any Port of Bengal or Orissa, un-

Sugar to Bombay.

Drawback on goods shipped after clearance.

Goods to be cleared three months from date of ship's entry.

Quotation of I. D. R. No.

less the export be made within two years from the date of the import in the Custom House Registers, nor unless the claim to receive such Drawback be made at the time of exportation, nor unless the amount due thereupon be demanded within one year from the date of entry for shipment in the Custom House Registers.*

Dhonees.

XV. And it is hereby enacted, that Drawback shall not be allowed upon goods shipped in Dhonees and native craft not navigated by Pilots, and not having Custom House Officers on board.

Wharfage.

XVI. And it is hereby enacted, in modification of Section 51, Regulation IX. of 1810, that the Board of Customs, Salt, and Opium, shall have power to fix, and from time to time to alter, the rates of Wharfage and Godown rent charges, and to determine the time for which goods shall be allowed to remain on the Wharf or in the Godown of the Custom House, free of charge, while the goods are being passed for import or export by sea.

Weighment.

XVII. And it is hereby enacted, that it shall be lawful for the Collector of Customs, whenever he shall see fit to require, that goods brought by sea and stowed in bulk, shall be weighed on board ship before being sent to land, and to levy duty according to the result of such weighing.

Fine for obstruction of weighing.

XVIII. And it is hereby enacted, that whoever shall intentionally offer any obstruction to the weighing directed by the preceding Section, shall be punished with a fine not exceeding 500 Rupees.

* Not applicable to certificates, per Board's Order of the 14th November, 1837.

ABOLITION OF OATHS' ACT.

ACT No. XXI. OF 1837.

Passed by the Right Hon'ble the Governor General of India in Council, on the 25th September, 1837.

I. It is hereby enacted, that from the first day of October, 1837, it shall be lawful for the Governor in Council of any Presidency of which there is a Council, and for the Governor of any Presidency of which there is no Council, to dispense with any Oath, which by any Regulation of that Presidency or by any Act of the Governor General of India in Council is now required to be taken, and that it shall be lawful for the Lieutenant Governor of the N. W. Provinces to dispense with any Oath which by any Regulation of any Act of the Governor General of India in Council now in force within those Provinces is now required to be taken.

II. Provided always, that the dispensing power given by this Act shall not extend to any Oath now required by Law to be taken in any stage of any judicial proceeding.

III. And it is hereby enacted, that whenever any Oath is dispensed with under the authority given by this Act, the person who but for such dispensation would have been legally required to such Oath, shall, in the presence of the functionary, by whom, but for such dispensation such Oath would have been administered, make and subscribe a Declaration in writing to the same effect with such Oath.

IV. And it is hereby enacted, that whoever shall, in any Declaration made and subscribed according to the Provisions of this Act, knowingly state any untruth such that if that untruth had been stated on Oath, the person stating it would have been guilty of perjury, shall be punished with imprisonment for a term not exceeding one year, or fine, or both.

Fort William, General Department, the 22d November, 1837.

The Hon'ble the Deputy Governor of Bengal is pleased under the authority given to him by Act No. XXI. of 1837, to dispense with the following Oaths required by the Regulations of this Presidency or by custom to be taken by Police Officers and others on the occasions mentioned, and to direct that in lieu of making Oath, the several Public Officers and parties referred to respectively shall subscribe Declarations in writing to the same precise tenor, and effect as is now prescribed for the Oaths to be taken by the said Officers and parties respectively.

First.—Declarations shall in all cases be substituted for the Oaths prescribed by the Regulations in force in the Presidency of Fort William in Bengal, as to be taken by Public Officers on their first appointment to any office under the Government of Bengal.

Second.—Declarations shall be substituted for the Oaths prescribed to be taken under Clauses 4 and 5, Section 45, Reg. IX. of 1810, to the truth of Import Manifests, and for any similar Oaths now required, or in use regarding Export Manifests or regarding any other lists or papers ordered to be delivered at the Custom House, or at the Police Office of the Town of Calcutta, by Masters and Supercargoes of Vessels.

By order of the Deputy Governor of Bengal,
(Signed) H. T. PRINSEP, *Secy. to Govt.*

SALT FROM BOMBAY.

Fort William, Separate Department, the 24th January, 1838.

NOTICE.

For the information of the Parties engaged in the Trade in Salt, it is hereby declared, that Exports of this Article from any Port or Place of manufacture in the Bombay Presidency for Import at Calcutta will be allowed credit in settling for the Import Duty at Calcutta for any amount of Duty duly certified to have been paid on such Salt to the Government Officers of the Bombay Presidency. It will be necessary, therefore, that Shippers of this Salt should obtain and send with each cargo of Salt a certificate of the specific sums of Duty paid thereupon. Credit in Calcutta will be given for the precise amount of the certificate subject to the condition that the out-turn in Calcutta does not fall short of the quantity shipped after making the usual allowances for wastage, &c. If the defect exceed 5 per cent., credit will only be allowed on the net out-turn on weighment at Calcutta. If a surplus be found, credit will only in like manner be allowed upon the actual quantity specified in the Certificate, viz. the Calcutta Duty being assessed on the whole quantity, the amount duty certified to have been paid at Bombay, will be allowed in deduction without reference to the quantity delivered. The above allowance will only be granted when the Certificate is produced at the time of entry of the Ship for passing this Cargo through the Custom House inward.

By order of the Hon'ble the Deputy Governor of Bengal,

(Signed) H. T. PRINSEP, *Secy. to Govt.*

NOTES FROM OFFICIAL RECORDS BY COMPILER.—1st The "*Thetia*" shipped from Bombay Free of Duty 8,960 mds. of Salt for Penang and Singapore on the 5th January 1839, landed a portion at Rangoon, and brought remainder to Calcutta under cover of Bombay, Free Certificate, on which was endorsed quantity delivered at Rangoon.

Board's Rule.—"That the Importer must be answerable for entire quantity shewed in certificate unless released by Government." Private note, 9th May, 1839. Government release. Board's letter, 27th May 1839.

2d. Board admit certificate produced after delivery of Salt and grant refused. See case of Salt imported on ship "*Colombo*" from Bombay.—Board's order, 18th September, 1839.

3d. Salt accidentally lost before completing delivery, Board, as a special case allow refund of duty, or second delivery of equal quantity, No. 299. 22d August, 1842. See also letter No. 1,422, 21st November, 1843.

4th. "*Mauritien*" from Enore arrived without certificate of the Salt, Board admit her to enter on the understanding that the Salt is for Government pending production of the Certificate, order issued to Collector and to Sulkea Superintendent to receive, No. 238, 29th July, 1842.

FOREIGN TRADE REGULATION.

Legislative Department, the 2d Dec. 1839.

The following Regulation made and passed by the Hon'ble Court of Directors of the East India Company under the authority given to them by the Act of the 37th George, III. Cap. 117., is published for general information by order of the Hon'ble the President of the Council of India in Council.

A Regulation relating to the Trade of Foreign Ships with India.

PREAMBLE.—Whereas a Regulation was made and passed by the Court of Directors of the East India Company and transmitted to India by a despatch dated the 28th day of July 1837, and promulgated by the Supreme Government on the 29th day of December, 1837, for rescinding and re-enacting with modifications certain provisions contained in a Regulation made and passed by the said Court of Directors on the 12th of August, 1829, for regulating the Trade of Foreign Nations

with the Ports and settlements of the British Nation in the East Indies, and whereas doubts have arisen as to the true intent and meaning of certain parts of such Regulation, and it is expedient that such doubts should be removed, the Court of Directors of the said Company by virtue of the powers granted to them by the Act passed in the 37th year of the reign of his late Majesty, King George the 3rd, entitled an Act for regulating the Trade to be carried on with the British possessions in India by the "Ships of Nations in amity with his Majesty" have rescinded the whole of the said Regulation, and in lieu thereof have framed the following Regulation.

Foreign ships belonging to any state or country in Europe or in America, so long as such states or countries respectively remain in amity with her Majesty, may freely enter the British Sea Ports and Harbours in the East Indies, whether they come directly from their own country or from any other place, and shall be there hospitably received and shall have liberty to trade there in Imports and Exports conformably to the Regulation established or to be established in such sea ports, provided that it shall not be lawful for the said ships to receive goods on board at one British Port of India to be conveyed to another British Port of India on Freight or otherwise: but nevertheless the original inward cargoes of such ships may be discharged at different British Ports, and the outward cargoes of such ships may be laden at different British Ports for their foreign destinations, and provided further that it shall not be lawful for the said ships in time of war between the British Government and any state or power whatsoever to Export from the said British Territories without the special permission of the British Government any military or naval stores, Saltpetre or Grain.

(Signed) J. P. GRANT,
Offg. Secy. to the Govt. of India.

NOTES 1st.—The Board on the Collector's recommendation sanctioned the landing of Hides, &c. brought from Madras in American ships, the proceeds of their Ice cargoes to that Presidency, for the purpose of being packed, screwed, &c., the same being contrary to the navigation Act. See Collector's letter to Board, No. 281, dated 10th November, 1846, and Board's reply, No. 2209, dated 18th November, 1846.

2d.—“*Nouveau Tropicque*” brought specie (proceeds of sale of cargo at Madras) here, Government admit the landing on above account only, but say that specie brought as cargo would be infringement of navigation Act. Board's letter, No. 247, of 30th July, 1842.

3d.—See Board's letter, No. 500, dated 27th October, 1842 by which, Singapore is a prohibited Port, Goods cannot be imported thence for a Presidency on Foreign Vessels. See also full correspondence between Government and the Board, dated 5th September, 1843, No. 380, and letter from the Board, dated 10th February, 1845, No. 626.

ACT No. IX OF 1845.*

Passed by the Governor General of India in Council on the 17th of May, 1845.

An Act for amending the Schedules of Import Duties annexed to Act XIV of 1836 to Act I. of 1838, and to Act VI, of 1844, and for repealing Act XV. of 1844.

1. It is hereby enacted that from and after the first day of June 1845, so much of Schedule A annexed to Act XIV of 1836, so much of Schedule A annexed to Act I. of 1838, and so much of Schedule A annexed to Act VI. of 1844, as relates to the rates of Duty to be charged on the Goods next hereinafter specified, be repealed.

Marine Stores, the produce or manufacture of the United Kingdom are of any British Possession.

Marine Stores, the produce of any other place or country.

Metals, wrought or unwrought, the produce or manufacture of the United Kingdom or of any British Possession.

Metals, wrought or unwrought, excepting Tin, the produce or manufacture of any other place.

* Subsequently modified by Acts 6 and 7 of 1848.

Woollens, the produce or manufacture of the United Kingdom or of any British possession.

Woollens, the produce of any other place or country.

Cotton and Silk Piece Goods, Cotton Twist, and Yarn, the produce of the United Kingdom or of any British possession.

Cotton and Silk Piece Goods, Cotton Twist, and Yarn, the produce of any other place.

Wines and Liqueurs.

Spirits.

All manufactured articles, not included in the enumeration contained in the said Schedules.

II. And it is hereby enacted, that from and after the said first day of June 1845, all the provisions of the three above mentioned Acts which have reference to so much of the Schedules A. to those Acts respectively annexed as is repealed by this Act, shall from and after the said day be taken to have reference to the Schedule annexed to the Act, as if the Schedules annexed to this Act had been part of each of the Schedules A above mentioned.

III. And it is hereby enacted, that Act XV. of 1844 entitled an Act for amending the Schedules of Import Duties annexed to Act XIV. of 1836 to Act I. of 1838 and to Act VI. of 1844, be repealed.

SCHEDULE.

Rates of Duty to be charged on the following Goods imported by Sea into any Port of the Presidencies of Fort William in Bengal, Bombay, or Fort St. George.

Enumeration of Goods.	When import- ed on British Bottoms.	When import- ed on Foreign Bottoms.
Marine Stores, the produce or manu- facture of the United Kingdom or of any British Possession,	5 Per Cent.	10 Per Cent.
Ditto ditto, the produce or manu- facture of any other place or Coun- try,	10 "	20 "
Metals, wrought or unwrought, the produce or manufacture of the United Kingdom of any British Possession,	5 "	10 "
Metals, ditto ditto, the produce or manufacture of any other place,...	10 "	20 "
Woollens, the produce or manufac- ture of the United Kingdom or of any British Possession,	5 "	10 "
Woollens, the produce of any other place or Country,	10 "	20 "
Cotton and Silk Piece Goods, and all manufactures of Cotton or Silk, except Thread, Twist, and Yarn, or Cotton or Silk, mixed with any other material, the produce of the United Kingdom or of any British Possession,	5 "	10 "
Ditto, the produce of any other place,	10 "	20 "
Cotton Thread, Twist and Yarn, the produce of the United Kingdom or of any British Possession,	3½ "	7 "
Ditto, the produce of any other place,	7 "	14 "
Porter, Ale, Beer, Cyder and other similar fermented liquors,	5 "	10 "
Wines and Liquors,	1 R. per Im- perial Gallon.	2 Rs. per Im- perial Gallon

Enumeration of Goods.	When imported on British Bottoms	When imported on Foreign Bottoms.
Spirits, }	1 Rupee and 8 ans. per Imperial Gallon.	3 Rupees per Imperial Gallon.
And the Duty on spirits shall be rateably increased as the strength exceeds London proof, and when imported in bottles, five quart bottles shall be deemed equal to the Imperial Gallon.		
All manufactured articles, not included in the above Enumeration,..... }	5 Per Cent.	10 Per Cent.

ACT. No. VI. OF 1848.

An Act for equalizing the Duties on Goods imported and exported on Foreign and British Bottoms, and for abolishing duties on goods carried from Port to Port in the Territories subject to the Government of the East India Company.

I. It is hereby enacted, that from and after the twenty-fifth day of March 1848, all goods imported on Foreign Bottoms by Sea into any Port of the Presidencies of Fort William in Bengal, Fort St. George, or Bombay, shall be charged only with the same rates of duty as such goods would now by law be charged with if such goods imported into any of the said Ports on British Bottoms, any thing in any Act of the Council of India contained to the contrary notwithstanding.

II. And it is hereby enacted, that from and after the said day all goods exported on Foreign Bottoms by Sea, from any Port of the said Presidencies shall be charged only with the same rates of duty as such goods would now by law be charged

with if such goods were exported from any of the said Ports on British Bottoms, any thing in any Act of the Council of India contained to the contrary notwithstanding.

III. And it is hereby enacted, that from and after the said day no duty shall be charged on any goods lawfully carried from any Port in the Territories subject to the Government of the East India Company to any other Port in the said Territories, any thing in any Act of the Council of India contained to the contrary notwithstanding.

IV. Provided always, that nothing in this Act contained shall apply to the Articles of Salt or Opium.

(Signed) G. A. Bushby,
Secy. to the Govt. of India.

ACT No. VII. OF 1848.

An Act to except certain Free Ports from the operation of Section III. Act No. VI. of 1848 and otherwise to amend that Act.

I. In modification of Section III., Act No. VI. of 1848, it is hereby enacted, that the Provisions of the said Section shall not apply to Goods exported to any part of the Territories subject to the Government of the East India Company, to any of the Ports in the Straits of Malacca, or to any of the Ports in the Tenasserim Provinces or to any of the Ports in the Province of Arracan, nor to Goods imported from any of those Ports into any port of the said Territories.

II. And it is hereby enacted, that no drawback shall be allowed on the re-export of Goods from any Port in the Territories, subject to the Government of the East India Company to any other Port in the said Territories, to which the operation of Section III. Act No. VI. of 1848, may extend.

(Signed) G. A. BUSHBY,
Secy. to the Govt. of India.

PART IV.
BYE - LAWS
OF THE
CALCUTTA CUSTOM HOUSE

BYE-LAWS OF THE CALCUTTA CUSTOM HOUSE.

CERTIFICATES.

[*On Import.*]

Notice is hereby given, that Certificates to prove the payments of Duty at other Presidencies upon Goods imported from those Presidencies will be available, as a set off against the Duty chargeable at this Presidency, on the following conditions only; viz. that, the certificates be produced within three months from the date of importation at the Calcutta, Chittagong or Ba'asore Custom House, of the Goods specified in them: the said period of three months being reckoned from the production of the Import Manifest of the Goods. That previously to the removal of the Goods from the Custom House their description, quality, and quantity, as well as the number and the marks of their respective packages, shall have been fully ascertained by the officers attached to such Custom House. That deposit of full amount of the duties which may be chargeable on the Goods at the place of importation, shall be made by the Importers to the Collector, pending the production of the requisite certificate, and that samples of the Goods at the discretion of the Collector shall have been lodged at the Custom House for the purpose of being compared with the requisite certificate on its arrival.

No Certificate will be held to be available if it shall not be produced within the time specified, or if it shall, when produced, be found to be for Goods not of the exact description and quantity of those for which it is tendered, upon which points the decision of the Custom House shall be final, *see Government Notification, dated 5th August, 1835.**

* Board admit certificates though not alluded to as time of Import, if the conditions of the Notification be complied with, *see* private note, 22d April, 1839, and Board's order in a case of 29th August, 1839, and 24th September, 1839.

In future, when Goods are imported from one of the other Presidencies, under cover of Certificates, the whole of each item enumerated in such certificate must be imported at once on one application, and not in separate parcels. The Import Supervisor will consequently refuse to note off any such partial importations. This rule is necessary to check frauds and to identify the goods with the Certificates.*

In all cases where certificates are not forthcoming at time of Import and application is made to pass Goods on deposit, pending production of certificate, if the Goods are weighable, the whole dispatch and not a percentage must be weighed.

DRAWBACKS.

1. None can be allowed in any case, unless "Drawback required" or like words, have been written on the Export application at the time of first presenting it in this office, or on the the wharf.

2. None can be allowed on any Goods not duly entered in the Export Manifest, nor on any Goods passed after the issue of Port-clearance.

3. If they be claimed on Goods which were originally imported by Sea, the No. and date of the Import application must be given upon the face of the Export application when

* See Correspondence 3rd February, 1846. No. 233.

NOTE.—1st. Messrs. Mullens and Co. imported from Madras, Goods originally, shipped on re-export from Bombay, which were lauded at Madras, the Bombay Certificate then cancelled. A difference of duty there levied, after which they are brought here with copies of the original Bombay Certificate, and a Certificate of the difference duty at Madras. Messrs. Mullens and Co. apply to set off all the Certificates—Collector refuses—Board sent for receipt and then approve Collector's reasons, letter No. 1413, 20th October 1842. See Clause 1. Sect. 5 Reg. 21. of 1817.

2d. Certificates to be rejected when produced for any package which may bear a mark or number not entered on Certificate, or when contents exceed, or differ from Certificate. Board's letter, 18th July, 1831.

3rd. Penang Certificates for spices signed by any but the principal authority of the place, Board, on reference made by Collector Harvey, reject, see letter, 23rd February, 1843.

first presented at this office, together with the specification of the number of packages to be exported, the Nos. and marks which were upon them when imported, as well as the Nos. and marks put upon them for exportation, the contents and value of each when imported and the total value. Without these particulars no Drawback can be given.*

4. No information whatever, with a view to enable individuals to establish claims to Drawback, or to free export, can be furnished from the office books. All persons claiming Drawback must be prepared with their own proofs.

5. The Collector, in cases where exporters fail to quote at once in their application the necessary particulars to establish their claims to Drawback, need not allow them to carry away their applications to make any addition or alterations to them they please, since such particulars should be fully stated in the application before it is finally presented at the Custom House, and as regards this detail of his office, the Collector is competent to pass any order that may appear to him to be fit and proper, *see Board's letter of 31st. January, 1834.*

6. Sums of Drawback cannot be paid to any one except to the owner or exporter of the Goods on which Drawback is claimable, unless under a Power of Attorney.

* See letter, Board No. 864, dated 1st March, 1843, case of Mackvicar, Smith's Champagne.

DRAWBACK.

NOTES.—1st. A. B ship Copper to Bombay under cover of Certificate:—the consignees there export a portion to Colombo, and the Bombay Collector gives a certificate accordingly. A. B. apply here for Drawback on that portion, on the ground, that had they been aware it was to have been re-exported from Bombay they would have so applied on its export hence. Government refuse. Board's letter and enclosures, dated the 24th June, 1839.

2nd. See letter from Government to Board, dated 13th April, 1816, and Board's letter to Collector, dated 26th April, 1816, as to alteration of packages.

Drawback was granted by Government on a *Lever* brought out as a component part of the "*India*" on the ground that it was re-exported, Board's letter, dated 15th April 1841. See a case of Timber, Board's letter, dated 7th May, 1846.

3rd. If Vessels *totally* lost proceeding down, drawbacks to be granted as if gone to Sea. Case of "*Equitable*". Board's letter. No. 22, dated 15th January, 1840. See also letter No. 232 of 26th July, 1842 in the case of the, "*Globe*" special to that Vessel.

7. Drawback may be paid to any one partner of a Firm, if he gives a receipt or discharge, as well for his partner as for himself—*Board's Orders*, 18th April, 1829, and 17th April, 1832.

8. Spirits, Wines, and Liquors, when imported in wood and exported in bottle, can claim as Drawback, but may be exported free of Duty. If imported in bottle, (prescribed proof thereof being given,) and exported in bottle, the mere charge of larger for smaller package, or *vice versa*, will not be the claim to Drawback, provided the Collector is satisfied that the Articles are the same.—*Board's letter of 26th April*, 1826.

NOTE.—If imported in wood, brought to the Export Wharf in wood (the I. R. No. and date being given) and then bottled off for exportation, the claim to Drawback stands good. The parties paying for an extra Tidewater to superintend the bottling.—*Board's letter of 1st March*, 1830.

9. Importers cannot land Goods to have them screwed, re-packed, &c., and then reship them without payment of Duty.—*See Section 58 of Regulation IX. of 1810, also, Board's letter, 9th Nov. 1833, for form of proceeding to be observed.*

10. If a Commander wishes to land Spirits, or Liquors, in wood within the Custom House premises, with a view to bottling them off, he can do so, and then return them to his Ship without paying Import Duty, or entering into any engagement to re-ship or to pay duty.

11. Goods imported from one of the other Presidencies under cover of certificate, are not entitled to Drawback on exportation even to Great Britain on a British bottom.—*Board's letter, 17th February*, 1837.

12. Drawbacks to be paid on the receipt of a report from the Deputy Post Master at Kedgeree, corroborated by the Semaphoric report, that the Vessel on which the Goods claiming Drawback are laden, has gone to sea.—*Board's letter, 22nd June*, 1837.

13. Drawback may be granted on Goods imported from the Bonded Ware-House for consumption in Town, provided

the export by sea takes place within two years at original entry in I. R. of Goods bonded.—*Board's letter, 2nd December, 1837.*

14. Drawback on, or certificates for Jewellery, Millinery and Hard Ware can only be given when the several items of the invoice are given both on the import and export applications.

15. To prevent disputes about Drawback, *all* goods entered in the free and duty Registers, either as cargo or Stores, must be inserted in the Ledgers.

At time of export clearance, Commanders of Vessels must be called upon to state if any of the entries on the Ledger are Stores. The Captain's signature in the Ledger to that effect, will be sufficient authority for excluding such stores from the Port clearance or export manifest.

16. Drawback on Rum not grantable without production of *Bills of Lading*.—*Board's order, dated 15th March, 1839.*

TRANSHIPMENTS.

1. Goods Transhipped in Port from one Vessel to another pay duty (when liable to any,) the same as if regularly imported. But no Goods, whether Dutiable or Free, can be transhipped without due authority. All Goods transhipped or attempted to be transhipped without authority, are liable to seizure.—*Board's letter, 16th October, 1835.*

2. In Tranships the following forms must be observed; Regular Import application to be made. Import Manifest noted. Reference to be made to Cockets for kind and description of Goods, and value to be determined in communication with the Appraiser. If there be no Cockets, and if kind and description for due valuation cannot be otherwise determined to the satisfaction of the Office, the Goods must be landed for examination.

3. When the Import Duty shall have been paid the Proprietor will make Export Application for Registry in order that the Goods may be recognized as forming part of the Export Cargo of the vessel to which they are transhipped..

4. Under Sections 61, 71, and 86, Regulation 9, 1810, the same forms must be observed in respect to free Goods.

5. Case of the *Castle Forbes Wines shipped at Madeira for the voyage round*. Ship not able to proceed for reasons stated—Government resolves, that as the *Castle Forbes* is detained here by process of Law, the same principle that allows a transhipment free of Duty in consequence of a vessel being unable to proceed from injury by stress of weather, will apply to entitle the parties to exemption. Consequently the Wines are to be transhipped free of all duty from the *Castle Forbes* to another vessel, provided the original destination of the Wines is not altered.—*Board's letter, 1st September, 1827.*

6. Goods brought to this Port (though destined for another Presidency) from stress of weather or inadvertency, may be transhipped, on the owners or agents entering into engagement, or making a deposit of amount of the Duty leviable thereupon to be refunded on production, within three months, of official proof of payment of Duty at Port of destination.—*See case of "Thalia" with Goods for Madras—Board's letter, 2d January, 1829.—Board's letter, 30th November, 1835.*

NOTE.—1st. Board allow direct Transhipment of 5 Butts of Sherry from the "*Lowry*" to the "*Mary Ann*" on payment of $\frac{1}{2}$ of Import duty on ground that the wine was shipped for the "*Round*" from London, but destination of the "*Lowry*" had been altered from London to Liverpool. *Board's letter of 20th May, 1839.*

See case of the "*Greenlaw*." "Transhipment refused until full duty had been paid, 14th August 1840."

2nd. The "*Sophia*" taken up as a Government Tender, had five butts of wine for the "*Round*." The Board allow direct free transhipment to "*Earl Grey*" without payment of duty, 8th July, 1840.

RE-LANDS.

As a general Rule, Re-land Entries should not be granted

unless the Goods applied for, appear from the Report of the Customs Officers, on the back of the Permit not to have been shipped, or if shipped, to have been relanded at the Custom House Wharf, and there reported upon.

No Re-Exports can be allowed of Goods, that have once left the Custom House until the same have been brought back and reported on by the Wharf Tide Waiters, and also been re-appraised.

Free re-exportation of Goods relanded after Export clearance refused.—*Board's order, dated 29th June, 1839.*

RE-IMPORTATIONS.

Goods imported, which are stated to have been exported from hence, are nevertheless subject to Duty as fresh importations, unless they have returned from one of the Hon'ble Company's own settlements in India, and are accompanied by a Certificate* signed by the Collector or by some authorized public Officer at that place; shewing that they were imported there from Calcutta. In such cases, the Import Application must give the No. and date of, and other particulars relative to, the Export application. If any Drawback has been paid on the Exportation, the amount must be refunded into the Office Treasury before the Goods Re-imported can be admitted to Free Entry.

The Board is at all times ready to allow free Re-importation from British Ports (within the limits of the Company's charter) of returned Goods that have paid duty on Exportation from Calcutta; provided they are re-imported within a reasonable

NOTE.—Refunds not claimable unless within *one year* of reland. *Board's letter, No. 1466, 28th October, 1842.*

* From Moulmein, Certificate not requisite, or from other places within the Bengal Presidency.—*Board's letter, No 227, dated 27th August, 1835.*

time, and can be identified to the satisfaction of the Collector of Customs.—*Board's order, dated 9th June, 1847.*

WEIGHMENTS.

1. Goods which were weighed on the Wharf upon importation and paid duty accordingly, and which claim Drawback on exportation, must be re-weighed. But if the Head Tide-waiter shall attest upon the Export application, that the Goods specified therein have never been removed from the Custom House premises since imported, nor any portion thereof, then they need not be re-weighed for exportation.

2. When weighable Goods are passed upon Deposit from the Wharf, the quantity weighed each day, must be passed the very day on which the weighment takes place, to prevent alteration of package during the night; if not so passed, the Goods must be re-weighed.—*See also Act 16 of 1837, Section 17, relative to weighment of Goods on Board Ship.*

FREE IMPORTS.

(*Weighment.*)

Goods generally which are entitled to Free Imports or to Free Exports without Drawback, (or when Drawback is specifically declared to be relinquished) may be passed without weighment. In respect of Imports, the Invoice or Bill of Lading weight, and in regard to Exports, the Application weight may be admitted for registry. But this Rule must be construed as not including any Goods whatever, except such as are absolutely Free on Importation, or on Exportation.

CHANKS.

Chanks may be passed as per number stated in Bill of Lading and Duty levied as per fixed rates.

BILLS OF HEALTH.

Her Majesty's Government of Mauritius having signified that all vessels arriving at the Island from any of the Ports of India, must be provided with Bills of Health, otherwise they will be subjected to the enforcement of the Quarantine Regulations: Notice is hereby given, that Applications for such Bills for vessels sailing from this Port to Mauritius, are to be addressed to the Secretary to Government in the General Department.—*General Department, 17th October, 1824.*

GOODS REMOVED FROM THE WHARF.

Upon general principles, there are many objections to the admission of declarations relative to descriptions of Goods, given in after those goods have been removed out of the reach of examination.

FORMS OF OFFICE.

1. Specific orders upon chellauns and upon other Documents under the signature of covenanted officers, are more frequently required than is at all necessary, and the unavoid-

able consequence is, that Merchants, their Clerks or Sircars, Commanders of vessels and others, are obliged to go backwards and forwards in the Office much too repeatedly, which cannot but be inconvenient to them, and must occasion needless delay in the transaction of business. The personal Agency of the Covenanted servants may be judiciously restricted, for they are now certainly engaged in some matters of detail, which might very well be left to others without particular orders. As far as the machine of the Custom House has to move by *fixed* Laws, a moderate degree of interference on the part of covenanted officers ought to suffice. Their business should be not to drag it in the *ordinary* routine, but to check irregularities, and to counteract accidental or unforeseen obstructions: all *General Rules*; in short, should be observed by uncovenanted servants of all classes without particular orders.

2. The covenanted Executive officers, the uncovenanted assistants and the natives employed, as also the Tidewaiters, will be in attendance at 10 o'clock.

3. After 3 o'clock, no orders whatever will be given nor any reports or calculations made upon any fresh application, nor will any additional register number either free or duty be granted. This rule is necessary to enable the accounts of the day to be closed every evening, which it would be impossible to do, were duty to be received until a late hour.

4. The Rules for non-reception of fresh applications after 3 o'clock, &c., apply to the office only, and not to the Wharf.

5. The current business of the day is not to stop on days previous to Sundays or Holidays till 3½ P. M. If the office be shut for two consecutive days, the current business must not stop till ½ to 4 P. M.

GUNPOWDER.

A reduction has this day been made in the Fees for storing Powder in the Howrah Magazine, which are as follows :—

Anna Pie

Fine or Sporting Powder at 1 6 per lb.

Musket or Cannon ditto..... , 0 9 „

The Magazine is always open from sun-rise to sun-set.

No Barrel with Iron Hoops or Iron Nails can be received.

A person is in constant attendance to receive Powder, for which no written order is necessary.

Applications for delivering Powder to be made to Messrs. Manton and Co., No. 10, Loll Bazar. To avoid trouble it is always advisable to pay duty on the *whole consignment when deposited*, after which, Manton and Co. will (without further reference to the Custom House) be entitled to deliver it when required, in the prescribed quantities of one hundred lbs. under the usual Police Pass. In quantities of fifty lbs. the Police Pass is not necessary.

(Signed) MANTON & Co.

Lessees of the Howrah Magazine.

15th October, 1837.

1. Gunpowder in time of war cannot be imported into the town of Calcutta, without special permission from Government; with that sanction, a Certificate under the signature of a sitting Magistrate, shewing that the Importer has a safe and proper place for storing the Powder, must be presented: upon proof that such quantity has been disposed of, another 100 lbs. may be imported and so on.

Copy of an order forwarded by the Marine Board on the 8th September, 1837.

TO THE MASTER ATTENDANT.

Sir,—I am directed to inform you to instruct Pilots to warn Commanders to land only such Gunpowder at the Moyapore Magazine as is intended for the ship's use ; that intended for sale, is to be brought up and lodged at the Howrah Magazine.

I am, &c.,

(Signed) C. B. GREENLAW,

6th July, 1837.

Board's letter, 16th September, 1837.

NOTE.—Gunpowder and fire arms may be passed in time of peace without special order from Government.

Gunpowder exported can neither be brought to the Custom House premises nor shipped on board any vessel, until she has dropped down below the Fort. It must be shipped from some out Gaut, and the Perwannah should bear on it an order for shipment after the vessel may have passed the Fort.

See also Notices, no. 27 of 18th January, 1823, and no. 33, of 25th February, 1823, in the Custom House Notice Book, No. 2.

FIRE ARMS, &c.

Fire Arms and Ammunition not allowed to be exported to any of the Burmese Territories, without the special order of Government.

WHARFAGE AND GODOWN RENT.

1. Sums claimable as Wharfage, &c., for Goods left lying on any part of the Custom House premises or in the Godowns appropriated for public use beyond the number of days prescribed by Regulations, must be paid before those Goods can be allowed to be removed. If not paid, the Head Tidewaiter is authorized to detain any one package or more if necessary as security, till payment be made.

2. The covered passages between the double ranges of Godowns are not at all intended for the deposit or storing of

Goods, they are required to be kept free and open, so that the renters of those Godowns may at all times have ingress and egress to and from their respective Godowns without molestation, hinderance, or difficulty of any kind ; the renters of those Godowns, consequently, will do well to recollect that a tax is leviabie upon all Goods left lying in or under those passages or the verandahs at the ends of them, which is purposely fixed at a high rate, in order to secure the object above mentioned. The same authority as before stated, is given to the Head Tidewaiter for ensuring the payment of this tax.

EXPORT MANIFESTS.

Ships bound to England, but to touch at other Ports intermediately, must have all goods, destined for such intermediate Ports, distinctly entered in their Export Manifests, as well as the Cargo intended for Great Britain.

SUET.

Suet is commonly put up in Casks for exportation in a pickle made of salt and water ; besides the tare a deduction from gross weight of each cask to the extent of 20 seers will be allowed on account of the pickle.

FLOATING DEPOSITS AND NOTE PASSES.

With a desire to oblige individuals the Collector has occasionally taken " Floating Deposits" for duty, and has granted

what are called " Note Passes" for Goods ; but this informal and really irregular practice has been found to occasion so much difficulty and confusion in the Office, from the delayed adjustment of such deposits and from the non-return of such Passes to Office for registry, while complaints and even menaces of legal responsibility have been addressed to the Collector by Commanders and Owners, or Agents for Vessels, whose Port Clearances have been unavoidably delayed in consequence,—that this practice cannot be continued, nor will Note Passes even for Free Goods be granted in future. Note Passes will continue to be granted for Goods—for Duty on which, a ' Regular Deposit' shall have been made, but no Deposit of this description of less amount than 250 Rupees can be received.

APPLICATIONS FOR EXAMINATION AND SETTLEMENT OF IMPORT MANIFESTS AND FOR PORT CLEARANCE.

It is the Duty of the Import and Export Supervisors respectively to note upon such Applications the date and hour of receipt, according to which they will be attended to in succession, and none can be taken up out of turn, or in preference to others previously received.—*See also note, No. 2, at page 17.*

CALCULATORS, BILL AND PERWANNAH WRITERS.

No persons whatever can be permitted to crowd round nor to stand in the rooms by the Import and Export Calculators or the Bill and Perwannah Writers. These native officers have strict orders to attend to every application whether Duty, or

Free, in the order in which it comes into their hands, and take up none out of turn: they must be left unmolested because they are liable to be fined by the Board of Customs in audit, for every mistake made by them.—*See note on this head at page 5.*

WEIGHTS.

India, and not Factory, weights are used at this Office; Merchants are at liberty to send their own Triangles, Scales, and Weights (if Indian) for weighment of their own Goods.*

COTTON ROWANNAHS.

In the adjustment of Export Duty, credit to be given for Transit Duty levied upon the evidence afforded by Rowannahs of date not exceeding two years antecedent to the time of the shipment, or in other words, original Cotton Rowannahs issued after 1st April, 1836, to be current for two years.—*Board's letter, 27th March, 1837.*

NOTE.—The Collector of Customs has been instructed to reject all claims to Drawback on Cotton not protected by Sea. Export certificates issued from the Mirzapore Custom House, subsequent to 30th April 1839. Board's letters dated respectively, 20th September, 1838, and 16th January, 1839.

CANVAS. &c.

To be classed under the head of 'Marine Stores.'—*Board's letter, 21st March, 1837.*

* For Goods hypothecated to Government, the weights ascertained and admitted by Export Ware-house Keeper, to be taken for Duty.—*See Board's letter, No. 1,455, dated 27th Oct. 1842.*

BULLION AND COIN.

Are ruled by the Board not to class with Goods within the meaning of Act 14 of 1836, Section 18, and it may be shipped without levy of Duty after clearance.—*Board's letter, 15th August, 1837.*

SHIPS PUTTING BACK FROM STRESS OF WEATHER.

To be allowed a second period equal to those allowed in Sections 15 and 16 of Act. 14, of 1833, without charge for Customs Officer.—*Board's letter, 10th October, with Government Order of 27th September, 1836.*

REFUNDS.

Wrecks on the River.—Refund of Duty allowed only on the portion of the cargo which may be saved.—*Board's letter, 9th October, 1841.*

The "*Jessy*" was burnt:—Board authorize, on Collector's recommendation, the refund of the Duty paid on the whole cargo.—*Letter, No. 1503, of 7th November, 1842.*

See Letter. No. 510, of 2d January, 1845.—Refund disallowed, vessel having gone to sea.

A refund was sanctioned by Government, 23rd October, 1841, on some Indigo lost in transit to the vessel.—*Board's letter of the 2d November, 1841.*

Board gave full refund 3 Rs. 4 As. per maund for Salt, of

which, merchant would not take delivery after promulgation of new rate.—*Board's letter, No. 448, of 12th December, 1844.*

See a case of refund allowed on some Silk.—“*Brilliant*” wrecked at Saugor.—*Board's letter, No. 734, of 15th March, 1845.*

CERTIFICATES.

[FOR EXPORTS.]

1. For protection of Goods exported to another Presidency may be given (but not Drawback) when the export takes place more than two years from date of Import,* *Board's letter, 14th November, 1837.*

And they may also be granted for Goods shipped after clearance.—*See letter, dated 15th December, 1831.†*

2. When required in Duplicate, a fee of 5 Rs. for each Duplicate will be charged.—*See Board's letter, dated 14th March, 1838.*

3. Certificates for Goods exported from hence cannot be granted if such Goods be not duly entered in Export Manifest, the production of Bill of Lading or of other documents is of no avail.

COTTON FLYINGS.

Cotton Flyings to be treated as an unenumerated article.—*Board's letter, dated 28th December, 1838.*

* See letter No. 356, dated 9th September 1842, where Certificate is refused Certificate on Bonded No's date to be calculated from Original Bond No. and not from Duty No.—*Board's letter, No. 213, of 13th Feb. 1843.*

† Export Certificate not grantable for free Goods re-exported on a reband after clearance—*Board's letter, 1st August, 1846.*

AUCTION SALES ON THE CUSTOM HOUSE WHARF

[NOTIFICATION.]

It is deemed necessary to call the attention of the Mercantile Community to the circumstance of Auction Sales in the Custom House Premises, being specially restricted to cases in which Goods may be *bona fide* damaged or rejected, and then only when certified to be so by the official Appraisers, according to the provisions of Regulation IX of 1810. It is not intended that either the Wharf, or the Rented Godowns should be used as places of public Sale, or for the storing of Goods destined for private consumption.

LIST OF SHIPS CLEARING AND GOODS SHIPPED
AFTER CLEARANCE.

TO EXPORT SUPERVISOR,

Be good enough to stick up in a conspicuous place in your office a list of vessels which may apply for Port Clearance daily, for general information, and when shipment on any such vessels may be required after Port Clearance, be pleased to explain that double Duty or otherwise as the case may be, will be payable, so that application to ship may be withdrawn should the parties so wish.—*Vide Board's letter, dated 29th June, 1836.*

(Signed) C. C. HYDE.

Collector of Customs.

*Calcutta, Government Custom House, }
the 30th June, 1836.*

**PURWANNAHS FOR COTTON, HEMP, JUTE,
SUGAR AND GRAIN FROM OUT GHAUTS.**

(*See page 29.*)

[NOTICE TO SHIPPERS.]

Notice is hereby given, that Perwannahs for Goods (such as Cotton, Grain, &c.) to be exported, under permission previously obtained from the Collector, from Ghauts other than the Custom House, must be forwarded with the first boat load, as Goods brought alongside a vessel without a protecting document accompanying them, are liable to seizure and confiscation.

The Board of Customs have been pleased to direct, that if any boat laden with the above Goods be brought alongside of a vessel without a Perwannah for the Goods, being with such Boat, or previously in the possession of the Preventive Officer on board of the vessel, the said Boat shall be made to move immediately from the vessel's side, and in the event of the Manjee or person in charge of the Boat refusing to cast off, when desired to do so, by the Preventive Officer on board, such act is to be considered as constituting an attempt at fraudulent shipment; the Boat with the Goods laden on it to be seized forthwith. A memorandum must be made of the time and circumstances of the attachment, and the Boat must be despatched by the first opportunity to the Custom House.

In future Custom House Officers will receive Perwannahs for Cotton, Hemp, Jute and Grain, when presented by shippers before the articles protected by such Perwannah arrive alongside.

Provided, however, that each Bhur shall, on arriving alongside a vessel be accompanied by a Boat note, signed by the Proprietor of the Screws, or by the Shippers of Rice, from which

the Cotton, Hemp, Jute or Grain has been despatched, specifying the No. of the original Perwaunah in the Officer's possession, as well as the number of bales or bags contained in the Bhur.

Nothing in this order will prevent parties observing the *former* rules in regard to the articles above enumerated if they prefer to do so; but the same penalties continue in force as heretofore in the event of their being infringed, and when a Perwannah has been sent off to the Preventive Officer in anticipation of the Goods following, any Bhur coming alongside unprovided with Boat note, the contents of which must correspond as to number of Perwannah and the exact number of bales or bags in said Boat note, it will be the duty of the Custom House Officer, to send such Boat or Boats, forthwith to the Custom House under seizure.

Jute, Hemp and Gunnies, can only be allowed to pass to foreign bottoms (or to British vessels proceeding to place other than Great Britain, Madras or Bombay) from out-ghauts, when the shipper may be willing to pay the expense of an extra hand to superintend the packing and screwing, as also the passing of the Bales from the Screw-house to the ship.

In all such cases the Shipper must pay the Duty in the first instance. The Permit will then be made over to an extra hand who will proceed to the Screw-house, superintend packing of the Bales, and take care that Goods other than or in excess of the quantity given in the Perwannah are not packed in the bales; he will then pass the bales from the Screw-house to the Ship, taking care that the Permit is forwarded with the first boat load for the information of Customs Officer on board.

ACCEPTED CHEQUES ON THE BANK OF BENGAL.

[NOTICE.]

The Right Hon'ble the Governor of Bengal has been pleased to sanction the receipt at the Calcutta Custom House of accepted Cheques on the Bank of Bengal in payment of Custom Duties.

(Signed) R. WALKER,
Collector of Customs.

Calcutta, Custom House, 2d February, 1837.

BRIBES, PRIVATE FEES, &c.

'The Collector can only remark, that it will be his duty to recommend for immediate dismissal, any person on the establishment, against whom may be proved the receipt on account of any Custom House official business, of any bribe, fee, &c., under any pretence whatever.'—*Extract from an official Notice by the Collector of Customs, dated 3rd March, 1838.*

OFFICIAL FEES.

Duplicates of Documents may be granted on payment by the applicant of a Fee of Five Rupees for each, to be placed to the credit of Government. But Duplicates of Documents of which the original (stated to have been lost or mislaid) might eventually be used to the prejudice of Revenue, here or

elsewhere, are on no account to be granted.—*Letter from Board, dated 9th June, 1834, and see Monthly Notices in the Calcutta Gazette*

(Signed) G. J. SIDDONS.
Collector of Government Customs.

11th June, 1834.

NOTE.—Duplicates of Certificates to be granted on payment of Fee of 5 Rupees for other Presidencies.—*Board's letter, dated 14th March, 1838.*

Duplicate Import and Export Manifests can only be granted on payment of this Fee.—*Collector's order of 5th April, and 13th June, 1838.*

GEOLOGICAL SPECIMENS.

Entitled to Free Entry on Import, if applied for by the Secretary to the Asiatic Society.—*Order of Government, dated 7th June, 1836.*

COPPER FROM MADRAS AND BOMBAY.

Not to be admitted as British unless particularly stated in its protecting Certificate, to be, *per Cocket*, of British Manufacture.

NOTE.—Certificates attested by Collector that satisfactory proof of origin has been furnished may be accepted. If the attestation be indirect, refer the case to the Board.—*See Board's letter, of 5th June, 1839.*

Case of Copper from America.—*See Board's letter, No. 665 of 21st May, 1842.*

CLEARANCE OF PACKAGES DUE ON IMPORT MANIFESTS, &c.

Goods, not duly entered, but reported to be 'on the Wharf, by the head Tidewaiter, to be considered sufficient, and clearance to proceed.

Goods not noted off Manifest nor duly entered.—If they cannot be reported to be ‘on the Wharf’ owing to their stowage in Custom House private Godowns, Engagement from the Owners, when men of substance, ‘to pass them in due form within three months after ship’s Import Entry’ to be sufficient for the Clearance of the vessel in the Import Department.*

Applications for the Clearance of Vessels in Ballast.—May be taken out of turn as the granting the Import Certificate in such cases does not occupy any time, and it would be unfair to detain a vessel under such circumstances.—(See note at page 17.)

HARDWARE, &c.

As Hardware, under the new Tariff, is now entitled to Drawback, the Appraiser will be pleased to revert to the system of *calling for a detail* both as to contents and value, upon all applications for the importation of this and similar articles, unless the claim to Drawback be given up by Importers at the time of Importation.

SEEDS AND PLANTS.

Imported for the use of the Agricultural and Horticultural Society, Free, provided application is signed by Secretary, and countersigned by the President of the Society.—See letter, dated 30th March, 1836.

* Act. 16 1837, Section 13, empowers the Collector to sell Goods left up on the wharf longer than three months after the entry of the vessel on which imported, on account of the Duties, &c., leviable thereon.

BRITISH PASSES.

All Vessels entering with British Passes are to be treated as British Vessels, without reference to their Owners, Builders, &c., &c.

MANIFESTS.

Ships entering from the Coast of Sumatra, Rangoon, Moulmein, Tavoy, and the adjacent Ports, may be permitted to enter in their Manifests, Goods usually entered by Tale or Weight, 'more or less,' when the Weight or Tale is not given in any Bill of Lading.

Stores how to
be entered.

Commanders of Vessels being in the habit of inserting at the bottom of the Manifests 'Surplus Stores to be landed if required,' and subsequently importing large quantities of Wines, Spirits, Hams, Cheeses and other edible articles, and claiming exemption from the penalties prescribed by Section 6 of the new Act for "Goods unmanifested," on the ground that such importations are comprehended in the Manifest under the term of 'Surplus Stores,'—Notice is hereby given that in future all Goods of the above description landed in excess of the quantity stated in the victualling Bill be considered "merchandise unmanifested," and be subjected to double duty or confiscation under the above Section, as the Board of Customs may be pleased to direct.—*By order of the Board of Customs, 30th November, 1836.*

In order to avoid the confusion and delay **Marks and Nos.** which generally take place in the clearance of a vessel in consequence of packages being inserted in the Manifest as 'addressed and consigned to order,' the Import Supervisor will in future decline receiving a Manifest, unless all the packages in it are either prefaced by their respective addresses, marks and nos. or until the names of their consignees are distinctly stated.

In all applications to pass, and in French Manifests, the description of Wine cases (whether 3-dozen or 1 dozen cases) must be distinctly specified.

Notice is hereby given that after the 25th instant a fine of 5 Rupees will be levied from **Fine for Supplemental Manifest.** Commanders of vessels on admission of supplemental manifests under the discretion vested in the Collector of Customs by Section 12, of Act XIV. of 1836.—*Board's order, dated 19th June, 1837.*

LOCAL PASSES.

All Local Passes for Vessels containing a Clause cancelling such passes after the expiration of a twelve month '*or after the return of the vessel to Port,*' are to be cancelled under the Collector's signature the first time of entering, after such pass is obtained.

HORSES.

It is not usual to insert in Import Manifests "Horses." For the sake of a correct statement of the commerce of the place, such insertion with the value affixed must be made.

COLOURED TWIST.*

1. Invoices generally exhibit the weight of the plain Twist before the dye is added, which dye increases the weight of the coloured Twist considerably; for instance, a bale that should according to the invoice weigh 400 lbs. will weigh 450 lbs. or even more.

2. Sometimes the invoice weight corresponds with the actual weight, or is even more; this arises, I understand, from the abstraction by estimate of as much of the plain Twist before dyeing, as will reduce the weight of the coloured Twist to the weight given in the invoice.

As prices however are generally determined by the invoices without actual weighment, for the future the weight given on the invoice may be taken for the levy of duty, provided the merchant consents to the arrangement. If he objects, all must be weighed, and the duty levied on the actual out-turn of the wharf weighment.

(Signed) R. WALKER,

26th April, 1837.

Collector of Customs.

* This applies only to "Foreign Turkey Red."

FRUIT, &c.

Fresh imported from America in Ice, free.—*Under order of Government, dated 14th June, 1837.*

BIBLES AND TESTAMENTS.

Free of Importation wheresoever printed. Rule not applicable to religious *tracts* of any description.—*Board's order, dated 20th February, 1838.*

PAPER FOR PRINTING THE HOLY SCRIPTURES.

Paper imported to the consignment of the Auxiliary Bible Societies in India for printing the Holy Scriptures to have free import.—*See Board's order, dated 8th June, 1840.*

GOODS COMMISSIONED BY THE COMMITTEE
OF PUBLIC INSTRUCTION.

To have free Entry when shipped through the India House.—*Board's letter, dated 3rd June, 1839.*

QUOTATION OF IMPORT DUTY.

RULES FOR THE EXAMINATION OF REGISTER NOS.

1. "With reference to Section 77, Regulation IX. of 1810 and the Government order of the 13th April, 1816, allowing drawback on Goods when packages have been altered, provided the Collector is satisfied as to the identity of Goods, I think as a general rule, all I. D. R. Nos. for Goods sold by weight may be noted, although packages have been altered,

unless in any particular case, when there is reason to suspect that fraud is intended."

2. ' All I. D. R. Nos. are to be considered current until 4 p. m. of the day of the month quoted. For instance the Register No. of the 21st March, 1836, to be current until 4 p. m. of the 21st March, 1838.'

3. " Be careful in noting off I. D. R. Nos. to make the noting on each number according to the quantities claimed on such numbers, and do not note off on any number, more than may be claimed on it with a view to cover a deficiency on another number."—*Collector's orders to Import Supervisor.*

" Alteration of Packages of Piece Goods not to bar claim to drawback, provided the number of pieces or yards are specified both at time of Import and Export. If any suspicious case occurs, it can be brought to my notice."—*See Collector's orders to Import Supervisor, dated 3rd and 21st March, 1838, 28th April and 15th June, 1823.*

MILITARY AND MESS STORES.

(No. 155.)

TO THE BOARD OF CUSTOMS, SALT AND OPIUM.

GENTLEMEN,—I am directed to acknowledge the receipt of your letter, No. 220, dated 26th ultimo, with its enclosures, and in reply, to state that the Honorable the Deputy Governor understands the rules established for passing free ' Military Stores ' to extend to all articles, the property of Government or of the Regiments of Her Majesty and the Hon'ble Company's Service, under the Presidency, but *not to extend to*

' Mess Stores,' or to the property and equipments of the Officers of a Regiment individually or collectively.

2. Of the articles mentioned in the Board's present letter, the Band Instruments and Pioneer appointments of Her Majesty's 3rd Foot, would as supposed by the Board, be entitled to pass free, and His Honor would give a similar exemption to the Knives, Forks, and Spoons, and like articles *provided for the comfort and accommodation of the men in the Regiment as a body*. But not to the Glass-ware provided for the Officer's Mess; which, when obtained from England, ought not to be admitted on different terms from articles of similar stores provided in the way of Trade for sale in Calcutta.

(Signed) H. T. PRINSEP.

Secy. to the Govt. of Bengal

Fort William, 11th April, 1838.

NOTE.—Government on a special application from General Considine remit the duties levied on the Wines of the 10th Mess, brought in the "*Northumberland*."—*Board's letter, No. 259, dated 29th November, 1842.*

NAVY STORES.

Application to be signed by competent Officer of Ship and to pass free.—*Board's letter, dated 29th December 1827.*

Details to be given for insertion in the Navy Register.—*See letter, No. 563, of 20th January, 1845.*

2 Arms passed for irregular Horse, free.

RUM.

The Collector is instructed to allow parties, whenever they desire it, to shift from old into new casks, Rum under Bond.—*Board's order, dated 28th Nov. 1840.*

LOAF SUGAR.

Loaf Sugar only to be considered as refined Sugar and allowed importation.—*Board's order, 12th March, 1841.*

MOULMEIN.

Not to be considered on the continent of India and no Export Duty to be levied on Sugar or Rum exported to that place.—*Board's order, 29th July, 1842.*

TEA.

No duty to be charged on country Tea, exported to the United Kingdom on British Bottoms.—*Board's order, 17th June, 1843.*

COALS.

Government sanction, to pass free of duty, Coals exported on British Bottoms.—*Board's order, 1st August, 1844.*

LOSS BY FIRE OF GOODS AT THE CUSTOM HOUSE.

The East India Company not liable for the loss by accidental fire of Goods landed or deposited at the Custom House.—*Board's order, 24th June, 1845.*

GOVERNMENT SECURITIES.

Deposited as security for the payment of duty, to be rated at par in reference to the fluctuations of the money market.—*Board's order, 6th July, 1846.*

GUANO.

Free of Duty on importation.—See *Board's order*, 8th July, 1846.

PRINTING APPARATUS, &c.,

The Collector is vested with a discretionary power in levying duty on Printing Apparatus, Types, &c. according as he may have reason to believe that they are either imported for sale, or for positive use in Printing Establishments.—*Board's order*, dated 9th July, 1846.

HIDES AND SKINS BROUGHT FROM MADRAS TO
CALCUTTA IN AMERICAN SHIPS.

For the purpose of being cleaned and screwed, to be landed, accompanied by a Custom's Officer paid by the Ship, and when ready for re-shipment after undergoing the process of cleaning and screwing, to be brought to the Wharf for identification by the Appraiser, and to be re-accompanied to the vessel by a Custom's Officer.—*Board's order*, 3rd May, 1847.

IMPERIAL GALLON.

Government direct that the Imperial Gallon be considered to consist of 6 (and not 5, as heretofore) Quart bottles.—*Board's Order*, 3rd June, 1847.

MEMORANDUM.—The foregoing "Bye-laws" have been taken from the "*Custom House Order Book*," and the *Official Memoranda* kept by the several Collectors

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